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FOUR
LETTERS
TO THE
EARL OF CARLISLE,
FROM
WILLIAM EDEN, Esq.

On certain Perversions of POLITICAL REASONING;
and on the Nature, Progress, and Effect of PARTY-
SPIRIT and of PARTIES.

On the PRESENT CIRCUMSTANCES of the WAR be-
tween GREAT BRITAIN and the combined Powers of
FRANCE and SPAIN.

On the PUBLIC DEBTS, on the PUBLIC CREDIT, and
on the MEANS of Raising SUPPLIES.

On the Representations of IRELAND respecting a FREE-
TRADE.

EDINBURGH:

PRINTED IN MDCCLXXIX.

And Sold for R. and G. FLEMING,
Old Fish-market Close.

The first of these is the fact that the
 world is not a uniform whole, but a
 collection of many different parts, each
 with its own characteristics and laws.
 This is the principle of diversity, and it
 is the basis of all knowledge and science.
 The second is the fact that the world
 is not a static whole, but a dynamic
 one, constantly changing and evolving.
 This is the principle of change, and it
 is the basis of all progress and improvement.
 The third is the fact that the world
 is not a chaotic whole, but a
 system, with many different parts
 working together in a harmonious
 way. This is the principle of order, and
 it is the basis of all civilization and
 society.

The first of these is the fact that the
 system is not a simple one. It is a
 complex one, and it is not possible to
 describe it in a few words. It is a
 system of many parts, and it is not
 possible to describe it in a few words.

MAJORES nostri, cum bellis asperantibus premerentur, equis, viris, pecunia, nunquam defessi sine armati de imperio certare. Non inopia ararii, non vis hostium, non adversa res, ingentem eorum animam subegit, quin, quæ virtute ceperant, fœnal eunt anima retinerent. Atque ea magis fortibus consiliis, quam bonis proeliis, patrata sunt. Quippe apud illos una Res publica erat, ei omnes consulebant; factio contra hostes parabatur, corpus atque ingenium, patria, non suæ potentie, quisque exercebat.

SALLUST. ORAT. 2. de Rep. audienda.

Greenwich, October 19th, 1779.

MY DEAR LORD,

I FRANKLY admit that a printed Answer to a private Letter is a mode of correspondence at least unusual, and such as in its first impressions cannot fail of giving you an uneasy sensation. But I shall not offer any apology; for the times are unhappily such, as to justify much greater eccentricities of conduct wherever the intention is good.

Your Lordship's letter from Castle Howard, found me at Tunbridge Wells, where I had been some weeks endeavouring to divert less pleasant recollections, by wandering about a neighbourhood, which, at different periods of our history, has been the scene of chivalry and romance, of Love and the Muses, of royal dissipation and festivity. Your reflections recalled me to times, in which romance and poetry and mirth are no more. They led me to look very seriously into the situation of our country, and to endeavour to form a just estimate of the public difficulties and resources. Having described in short, but comprehensive terms, the clouds which darken our political horizon in every point of the compass, you express your doubts, whether you may not see matters blacker than they really are, under the circumstances of having lived some time in retirement, and with little more intelligence than is to be collected from printed newspapers.

With respect to the want of all official information, I am at least on a par with your Lordship: Unemployed in any active line of public business, I am in possession only of such materials as are accessible to every man in the kingdom, who has leisure and inclination to make use of them. But your
Lordship

Lordship will permit me to express a doubt, whether, even so circumstanced, we are not the more likely to see the general prospects in a just point of view.

On my return to this place, I covered my table with books of maps and gazettes of former wars ; with lists of fleets and armies ; with printed accounts of the public debt and interests ; with abstracts of annual services and of ways and means ; with Excise compares and Custom-house returns : In short, with all that *farrago* of dead letter and arithmetic which is the best specific against the wanderings of the imagination. In plain words, I have tried earnestly, with the help of such imperfect instructions as are within my reach, to see things as they are ; for it is certain, that all our hopes and fears respecting the public interests and the public safety, are idle, and in some degree mischievous, unless we have previously used our best diligence to appreciate the real circumstances of the nation, as far as they are respectively open to us. This is, however, one of those barren truths which seldom generate any effect : It is within the reach of every man's observation, but lies dormant and unproductive ; as it would possibly have continued to do also in my mind, if your Lordship's letter had not awakened my attention to it.

Seeing now, from this enquiry, or believing that I see, much solid ground for hope, and none for despondency, I trust I shall find some satisfaction in stating the reasons of my faith. It has been already intimated, that those reasons are drawn from materials accessible to all the world ; they may perhaps receive some colouring from a friendly intercourse with men of all opinions and persuasions ; as well as from a disposition to think better of mankind in general, and especially of our cotemporaries, than has of late years been fashionable.

In the course of this task, which I have undertaken, it has been my intention to avow unreservedly, and without restraint, such general ideas as occur in the result ; and this I shall now do, not seeking the reputation of ability, for I know myself and the folly of such a pursuit too well ; but because it is my earnest wish to shew and to promote a disposition towards candour and moderation, which I conceive to be the most important of all public virtues in the present moment.

‘ That great empires are never overthrown by fortune,
 ‘ and that the causes of public ruin, though often accelerat-
 ‘ ed

' ed by external injury and violence, always exist, in the first instance, within the society itself, and may be traced in its history,' is a position on which we have occasionally conversed with little difference of opinion. The train of ideas to which the recollection of that point will lead your Lordship, is particularly favourable to my present object; for it will not only explain some difficulties placed in the way of that just estimate, which we wish to form, of the state of the public distresses, but will tend to give us a clearer insight into the main springs and sources of them. It will also appear, that, though the general principles of political action and judgment are the same among all mankind, there are some classes of character either peculiar to our countrymen, or which at least do not prevail to a similar degree in any other nation under Heaven.

It is impossible not to admire that benevolence, which, with a disposition to promote the general interests and happiness of mankind, applies its first and best exertions to the benefit of that particular society that has the nearest claim to them. But the undistinguishing benignity, which professes to think with equal affection, and to talk with equal philanthropy of all the world, and of every individual, is deservedly considered either as a vicious affectation, or extreme weakness, or both.

On the other hand, the opposite turn of character, though perhaps the vice of more active and stronger minds, is not less fatal to true judgment: This is a disposition to assume a tone of malignity, with certain pretensions to firewideness; to speak ill of every public man, and of every public measure; and with an unbridled zeal of invective to overleap all bounds of moderation and candour.

There is a third principle of self-deceit, which is less weak and more genuine than the first that I have mentioned, as well as infinitely more amiable, though not less mischievous than the second: Your Lordship will perhaps be aware, that I mean that personal predilection, that attachment to social connections, which is natural, and perfectly virtuous, when kept within bounds; but the gentle dominion of the social qualities over the breasts of men, which in private life forms one of the finest effects in the whole view of nature, is apt, when applied to political action, to degenerate into an unrelenting tyranny. It is rarely found that considerable bodies of men, who have acted long together in public, can be said

to

to be either ingenuous or candid. I do not recollect that either epithet has ever been applied in history to any party ; a party-man is sure to be approved by his own set for whatever promotes the common object of the day. Overbearing clamour, contempt of antagonists, and a pertinacious adherence to arguments, a thousand times repeated, and a thousand times refused, form the brilliant accomplishments, the solid proofs of merit ; and that delicacy of just sentiment, which is the pleasantest characteristic of individuals, is soon lost amidst the applauses of combined friends.

There is a fourth vice in political discussion, which, whether founded in some constitutional pusillanimity, or in an acquired moroseness, or in a desire to show ingenuity and foresight superior to that of the rest of mankind, produces a singular effect. The men alluded to here, wrest every observation to prove, that their own country is, and in the natural course of things ought to be, ruined : They undervalue her resources, and exaggerate those of her rivals ; they are so well persuaded that the virtuous struggles of their countrymen are vain and fruitless, that they learn by degrees to consider them as weak, and even wicked ; the optics of these men are so strangely formed, that they see every thing in a distorted and frightful shape ; the joyless regions of their imaginations are filled with ‘ antres vast and deserts idle ;’ they produce nothing but ‘ gorgons, hydras, and chimeras dire ;’ a decrease of population, a decline of commerce, a failure of naval force, a relaxation of national vigour, the loss of our chief resources, and the impending hand of an angry providence. They talk for ever *omine inauspicato* ; they learn also to derive a satisfaction and little triumph from every event that seems to confirm their doctrines ; and if, in the various course of events, any one of the calamities which they have announced, should take place, they are from that moment like the Paris astrologer, who having failed for fourteen years in an annual prediction of the death of Henry IV. pronounced himself infallible, because his fifteenth prophecy was verified.

The reverse of this set of men are our optimists in political faith—men who are determined to believe that every possible event is creditable to the Government, and beneficial to the State, under which they live. Having heard that the produce of commodities is in proportion to the consumption, they can believe that population is best promoted by wars and emigrations : They can persuade themselves that a public debt

is

is a public benefit ; that it is an actual accession of so much property to the kingdom, and a fund of circulation for the support of commerce and agriculture ; that every new tax creates a new ability in the subject to bear it, and that every increase of national burdens increases proportionably the industry of the people. They believe in the infallibility of a system, without regard to circumstances ; wherever that system is concerned, they think perseverance and success are synonymous terms ; and, in short, can convince themselves that the possible loss of many flourishing provinces is amply compensated by the conquest of a little pettilential island.

These gentlemen, being ‘blest with a set phrase,’ courtly in their manner, plausible in their doctrines, and discoursing generally according to the wishes and interests of the circle in which they live, gain many profelytes to themselves, and do much mischief to the cause of truth.

There is another class of men who possess a sort of state-empiricism, and carry about with them a specific for every possible disorder that the body politic can labour under. They have all the confidence of undertaking projectors, and all the apathy of old practitioners. They have an exclusive faith in their own panacea, and are so intent in administering it, that they never think of diagnostics, nor ask any questions about the condition and circumstances of the patient.

I put totally out of the question a seventh set of men, who enlist with and desert from all or any of these irregular corps of reasoners, as may best suit the interests or object of the day ; who are not desirous to believe what they enforce, but adopt the several languages of general benevolence, indiscriminate censure, social honour, foreboding despondency, ill-founded confidence, and political quackery, all in the same breath ; and can, from habit, enforce sophistry and falsehood with more vehemence and ability, than they could display in the investigation and support of truth.

Least of all, would I wish to mention that heterogeneous class, who can profess and apparently feel a joy in any calamity of their country, because it may affect the situation of some individual whom they dislike ; who are sullen, therefore, and silent amidst the tidings of a victory, triumphant and noisy upon the news of a defeat. The instances of this kind, are not uncommon. They are, however, a sort of state monsters, which providentially have the curse of all.

Lusus

lufus naturæ, and happily for the world do not prppagate their species.

It should seem, that all these lines of aberration from true judgment are sufficiently distinct and obvious; and that every man might avoid them who wishes in political life neither to deceive himself nor to mislead others; yet your Lordship will find, through all the busiest and most enlightened periods of our history, that nine-tenths of the thinking part of the nation have generally addicted themselves to one or the other of the sects which I have described.

Surely then it becomes every man who has made, or admits the truth of this remark, to consider how far his own reasonings are free and unprejudiced; and accordingly the first operation of the mind, towards framing a just decision upon the actual situation of public affairs, should be, to divest itself, if possible, of all weaknesses derived from past habits of intercourse, and from the popular altercations of the day. Perhaps it would be no little help towards this end, to take any subject of present controversy, and to examine how it is treated by its respective abettors. We should next ask ourselves, whether much, if not the whole, of their adverse positions ought not to be rejected from all farther regard, as the language of idle spleen, unbecoming passion, or interested falsehood, and as a mere result of that licentiousness which will at all times more or less degrade the generous character of this country, and is, perhaps, the greatest misfortune that befalls us as a people.

Let us for a moment suppose the possible case of an English gentleman, arriving in London, after thirty years residence in the inland parts of China, totally ignorant of the present state of his country, but anxious to inform himself: Now, if among other matters he should wish to attain a competent notion of the Ministers for the time being, and of their opponents; and if he should happen (which is also possible) to have two near relations or friends of different sides in the subject of his enquiry, he would be assured by the first, with much heat and declamation,

‘ That the affairs of the King and Cotntry are loofely,
 ‘ negligently, and treacherously managed; that the Ministers
 ‘ are an ignorant, mercenary, and absurd cabal; rash in
 ‘ resolving, but slow in executing; variable in their principles,
 ‘ but uniform in their follies; unfeeling to all shame,
 ‘ but incurring daily disgraces; without skill to recover a
 ‘ misfortune,

' misfortune, and without presence of mind to make any use
 ' of an advantage ; giddy with success, and helpless in ca-
 ' lamity ; wise after danger, and distracted in it ; that they
 ' have brought us into great wars, but have neglected all
 ' preparations at home and all alliances abroad ; that the
 ' empire, under their management, is like an unweildy gi-
 ' gantic body, which, being engaged with an active combi-
 ' tant, receives twenty wounds, before it can return one :
 ' That irresolution, barrenness of invention, want of enter-
 ' prise, continual delay, defensive councils, and long pro-
 ' tracted action, are the characteristics of their war-system :
 ' That though the resources of the country are exhausted
 ' by their slovenly profusion of her treasure, they assert that
 ' their œconomy is perfect, and that the public purse feels
 ' no decay : That though the body politic has all the signs
 ' of death upon it, they yet say all is well, and continue as
 ' arrogant and assuming, as if they had saved the very people
 ' whom their folly has in a manner ruined : That they are
 ' growing rich whilst their country becomes poor ; are as
 ' careless of the public honour as of their own ; and, in
 ' short, that such a Ministry is a surer engine to destroy the
 ' State, than any that its enemies can bring against it.'

On the other hand, it would be stated with more gentle-
 ness of expression, but with an equal disregard of all can-
 dour :

' That there is in this kingdom a party composed of in-
 ' dividuals of all descriptions ; that many of them possess
 ' high family pretensions, great personal virtues, and very
 ' extensive abilities ; that, however, they are a motley con-
 ' gregation of the divisions, subdivisions, rents and remnants
 ' of former parties, brought together by the various calls of
 ' good and bad ambition, by the fretfulness of reasonable
 ' and unreasonable pursuits, in some instances by the unac-
 ' countable turns of natural temper, or by the supposed im-
 ' portance of having their names on such a muster-roll :
 ' That the leading men of this party hate each other, as
 ' well from old recollection as from recent intercourse ; that
 ' they are irreconcilable to each other in all their princi-
 ' ples of government, and differ in all their pursuits, past,
 ' present, and to come : That in the long concoction and
 ' fermentation of so strange a mass, all the public zeal and
 ' public virtue have sunk to the bottom, and qualities of a
 ' light and more malignant spirit have gained the ascend-

' ant. That whatever might have been the original object
 ' of this party, it has long had the effects of a combination
 ' formed against all good government. That the nation,
 ' indeed, has at times looked towards it, in the hope of hav-
 ' ing weighty Senators and respectable Statesmen ; but that
 ' she hitherto has found in them all the littlenesses of mere
 ' adventurers in politics, and of men whose sole drift is to
 ' gratify personal animosities and private interests. That
 ' they exhibit a childish intemperance of over-joy on any ac-
 ' cidental appearance of acquiring strength and numbers,
 ' and a malignant rage on every symptom of a contrary
 ' kind ; and that in each of these extremes, they appear
 ' equally, without feeling for the public safety, or the na-
 ' tional honour : That they grasp violently at power which
 ' they know not how to hold, and are ready to subvert that
 ' state which they are not allowed to govern. That some-
 ' times equivocal in their expressions, but ever clear in their
 ' designs, they misrepresent our situation, undervalue our
 ' advantages, and magnify our difficulties : That they rejoice
 ' in the embarrassments of government, and boast of having
 ' contributed to them : That in the frenzy of debate they can
 ' support rebellion by justifying its principles, and call for
 ' foreign war by declaring that we are unable to resist it :
 ' That building all their hopes on the bad fortune or bad
 ' conduct of the state, they endeavour to increase the dis-
 ' tresses which they themselves first occasioned, by exposing
 ' our weak parts, by forcing into public discussion our pre-
 ' parations, designs, expeditions, and strength, and thus
 ' render themselves, in effect, the most active spies and in-
 ' telligencers that our enemies can have. And finally, that
 ' in the continued display of a conduct so undignified in re-
 ' spect to themselves, so degrading to the honour of their
 ' country, and so mischievous in all its consequences, they
 ' have, indeed, succeeded in forcing their country to the
 ' very brink of destruction, but have lost all pretensions to
 ' the confidence of a brave, generous, and animated people.'

The stranger to whom these frothy declamations are ad-
 dressed, if he had any turn to observation in his younger
 days, would reply, ' This, my friends ! is an old story of
 ' forty years ago ; the same things, in the same language,
 ' were constantly asserted and retorted between the opposite
 ' parties of that time, and they occasionally made an im-
 ' pression on that species of hearers who listen only to one
 ' side :

side : But they were ever considered, by all men of cool reflection and candour, as so much illiberal and unbecoming impertinence, which proved nothing but the interested zeal, or scurrilous vehemence, of the petty retainers of each party. It is, indeed, possible that there may at all times exist individuals of some note and importance in a state, who are wretched enough to disregard the safety and increase of any interest but their own, and weak enough to sacrifice the most sacred objects of their country to their own passions ; but that associations consisting of the first men in a great empire, should come under so silly and so fordid a predicament, is too gross to impose even on the common sense of a Samojede ; and though it has been the vulgar complaint in all ages and places, it is not the more credible on that account. But give me your proofs ; give me facts and circumstances ; tell me what has happened, and how it has happened !' Here would open a new and ample field for the combat of misrepresentations, and the stranger would, in the result, find it necessary to look for very different channels of intelligence.

The truth is, and I am glad to let your Lordship understand, that in this instance I am a mere plagiarist ; the charges above stated are by no means of my manufacturing ; they are selected with little trouble, and nearly *verbatim*, from the controversies of 1695, between the Whig Ministry of William III. and the Tory Opposition of that time. The same expressions crossed over into different lines of service, under the Tory Ministry and Whig Opposition of the four last years of Queen Anne. They were again in vogue under Sir Robert Walpole, and furnished the printing-presses with daily employment, and daily tautology for the space of nineteen years. Similar, or much harsher, things were said of the Minister on the one hand, and his opponents on the other, during the administration immediately preceding the present. And the very same invectives will be applied, in the same manner, fourscore years hence. If any administration has escaped them, we may safely pronounce, that it has either been still-born, or has perished in its infancy.

It is an old remark, that the seeds of party and of faction thrive most in the richest soils. They exist, indeed, but are unproductive, in despotic governments ; in a constitution like ours, they must and will prevail. Men have a natural propensity to divide in opinion ; and wherever the government

of

of a country is such as to put no restraint upon the avowal of sentiment, every transaction, and every measure of public note and importance, has its respective censurers and admirers. The individuals of each side unite into parties for mutual support; and, whatever may be the predominant motive with each individual, whether interest, passion, principle, or social affection, the progression is almost invariably the same. The over-active zeal of friends gradually raises the like spirit in antagonists; reason ceases to be the counterpoise of passion; resentments and antipathies take place; and the uncandid virulence of habitual dissention forms itself into a system. Thus it happens, that when the original cause or pretence of difference has ceased to be material, or even when that difference is totally exhausted or forgotten, the distinction survives, and is even maintained with new warmth and obstinacy. Nor will there be less co-operation and concert in all party measures, though it should be evident and notorious that few of the leaders agree in the same maxims of conduct, or even though the principles of a great proportion of the whole may have become more reconcileable to the system of their antagonists, than to that of their own friends. The party once formed becomes the receptacle for all the ill humours of a state, the point of union for disappointed expectations, frustrated ambition, desperate circumstances, avowed and secret resentments. Faction opens her arms to every accession of malignancy; and the system being thus established, the business of that system goes forward of course, and with as little reflection as any other daily occupation. Every disputable subject is the occasion of mutual invectives, which neither flow from the heart of those who use them, nor reach the feelings of those against whom they are directed. 'It is unlucky that the adversary has advanced what is right and fit; we must oppose it as well as we can; we must not permit him to carry any point unmoleted.' Again, 'We must confess, among ourselves, that what we have advanced is mistaken and mischievous; but we must support it; we must never confess that we are baffled.' Such is ever the language, or at least the conduct, of party; and thus it is, that opposite parties will sacrifice, in their turns, the cause of truth and of the public.

Nor is this contradiction between sentiments and conduct, which in personal transactions would be deemed disingenuous and uncreditable, by any means a proof that the individuals

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of the party do not possess all the large and generous sentiments which do honour to human nature. Party conformity is a perversion of mind, insensibly acquired and formed into a habit, and in some degree sanctified by history ; every man can whisper a plausible apology for it to himself and to others, either by alledging some peculiar consideration in his own case, to which he can give a flattering epithet, or by intimating, that the circumstances of the times make it necessary to act implicitly with friends, in order to do good, and that the end must justify the means.

Amidst the humiliating weaknesses of our nature which I have described, it is some consolation to reflect, that to the divisions and civil contests of eminent men we owe that constitution which was wont to be our happiness and pride. The genuine use of such divisions is, to watch over the political rights of the people, and to check the irregularities of the executive power ; for it must never be forgotten amongst us, that government is the business both of those who are to govern, and of those whom the constitution has instituted to controul ; nor is it too much to say, that parties still continue to be salutary and beneficial, not only as a check, but as a spur to executive government ; except only when they maintain opposite views, affecting the essentials of the constitution, or when they act with intemperate animosity and eagerness in times of foreign negotiation and foreign wars. When the last mentioned case arrives (and it is a case which well deserves a full investigation), such divisions more or less impede every exertion of the country, and more or less accelerate every public difficulty and distress, in proportion as the parties are composed of men of rank, abilities, and personal importance. And though such men, by the advantages they enjoy in their country, are obviously most interested to promote its well-being, we find it one of the problems of history, that in every age, and in every nation, the most enlightened and honourable minds have been found capable of counter-acting, in times of public danger, the known and evident interests both of their fellow citizens and of themselves. An emulation for well-earned honours, a rivalry for public gratitude, the pre-eminence of intellectual faculties, the preference in wielding the national forces, are all objects which furnish just motives to the exertions of active and generous minds. But in countries where the situations of power are open to the competition of all candidates, it generally happens
that

that the contention is not who shall serve best, but whose services shall be used exclusively of another : And, with respect to this country, your Lordship will recollect, that considerable parties have hung like mill-stones round her neck in all her struggles with foreign powers, from the Revolution to the present hour. To allay the heat which mutual strivings have stirred up, is ever the first object in the commencement of our wars. " Peace at home, and War abroad," has, on such occasions, been the text, from Mr Davenant down to the political essayists of our own times : Recommendations of unanimity of course accompany the royal communications of the insult received : A coalition of parties is immediately the topic of each moderate and well-meaning orator who moves the address of thanks : The lullaby of faction is forthwith sung by the Poet Laureate, and the triumphs of united Britons are anticipated by others,

" Whom the sisters nine inspire

" With Pindar's rage, without his fire."

It is generally found, however, in the result, that the clamours of faction grow louder amidst the din of war.

That a state may be so circumstanced as to render it neither a wicked nor an unwise measure in ministers

" To busy giddy minds with foreign quarrel,"

I will not hastily deny ; but it is beyond dispute, that such a refinement of policy would, in most instances, be equally profligate and absurd : And with respect to this country it is proved, both by reason and by uniform experience, that foreign wars never produce union among parties within the kingdom. It will indeed sometimes happen, that the favourable or sinister events of wars may reduce one of two existing parties to an acquiescence in the good will and pleasure of the other ; but this is a very different consideration, and what no more resembles union, than conquest resembles peace. If, for example, the governing party could ensure a series of brilliant and uninterrupted successes, their antagonists for power might possibly be beaten down in the triumph. A train of disgraces and calamities may, in like manner, produce the secession or annihilation of the governing party, but the events of a commencing war in an extended empire must be chequered and fluctuating : Those events which dispirit one party, animate the other ; and whenever affairs are unfavourable, or even in suspense, factions are most powerful.

powerful. War, therefore, does not naturally produce union; in general it produces only the expectation of defeating rivals; and as soon as those expectations fail, the animosities are higher than ever. It is time only, and the school of adversity, that can bring the parties of this country to hear of those concessions, which must be made, where new conduct is to be reconciled to old systems; where some pretensions are to be waved on both sides; and where many long subsisting difficulties are to be fully reconciled. It is time only, and the school of adversity, that can bring them to hearken to the voice of reason and moderation; and after having marred and weakened the common interests, to seek that repose and reconciliation which it would have been happy for the public if they had established peaceably from the beginning. In the interval they will continue deaf to accommodation, deaf to the cries of their fellow-citizens, and will drown, in a perpetual clamour, the struggling groans of their country. That time will be spent in vain and endless debates, which should be employed in action and in execution. Old reproaches will be renewed; new ones will be discovered or invented: Every measure taken will be severely examined; every measure proposed will be thwarted; every measure conjectured will be discussed and canvassed; supposed weaknesses will be amplified; the public resources will be depreciated; and the sense and spirit of the people will be perplexed and depressed by those who have the ability to make the worse appear the better reason. In a word, the national interests being sometimes sacrificed, and always subordinate to the purposes of party, there will be more sollicitude to gain an advantage at home, than to reduce a foreign and dangerous enemy. Such an interval is indeed cruel to that respectable part of our countrymen, who love order and detest faction; who, attached to no party, and hitherto happy in the independence of their own situations, are justly anxious for the well-being of that empire in which their nearest and dearest interests are lodged. There are many thousands of this description, who sit at this moment in their homes, deploring the miseries into which the prevalence of party resentment has precipitated these kingdoms; and longing to see the nation returned (according to the venerable and affecting expression of Lord Clarendon) to its primitive temper and integrity; to its old good manners, its old good humour, and its old good nature. It is indeed the nation, and

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not merely a party of public men, to whom such a return is become necessary. Nothing is more true, than that in popular assemblies, acting in times of general danger, the joint councils of a few are often able to obstruct or frustrate the good intentions of all the rest: But when those councils are composed of a third or fourth part of the most considerable men in the kingdom, whose weight, abilities, and activity, enable them to give the tone to a full proportion of their fellow subjects, the evil does not confine itself to mutilating all the exertions of the state; it goes much farther; it may be said of such parties as I have described, *quod plus exemplo quam peccato nocent*. They have a tendency to infect the whole body of the people, and to loosen all the bands of good government. Arguments and examples are furnished by them to the capricious, the selfish, and the luke-warm, for not taking their share in the difficulties and struggles of their country. The modest perseverance, obedient patience, and habitual discipline of the several professions, which afford to the state its most efficient principles of energy, all gradually wear off: A regular subordination no longer prevails through the different ranks of life: Every man of every degree, from the highest to the lowest, becomes a political reasoner: Loose enquiry into mis-reported facts, hasty censure, and unbridled license of language take place, with a contempt and disparagement of all superiors, and a presumption in every man that he is fit for every thing. The good old island then ceases to be considered with due affection and veneration; and the veil is torn from those sacred and useful prejudices which were wont to fill the hearts of Englishmen with a generous warmth and enthusiasm.

There is a position, I believe in Machiavel, that a country should be sometimes without order, and over-run with all sorts of calamities, that men of great genius may distinguish themselves by restoring it. Now, we certainly see a country sufficiently disordered and embarrassed to satisfy any speculator in the utmost wantonness of his imagination: I am persuaded too, that we possess many individuals of political talents and genius equal to any that the world ever saw; but by what means they will attempt to change the narrow spirit of faction into the diffusive spirit of co-operation; by what political alchemy they will purge off the dross of all parties, and reduce them all to the same metal and standard; such genius as theirs only can conceive, such talents as theirs
only

only can describe. I have endeavoured to shew the malignity of the disease, and confess that it is not within the reach of my capacity to point out a method of cure. But I see also, or think that I see, in the crisis of that malignancy, some symptoms which forbid despondency.

In the first place, and notwithstanding all our animosities, it does not appear that there is, at this moment, any division within the bulk of the people respecting any assignable point of political controversy; whether there has been any such division in the origin and late progress of our calamities, would be an over-curious enquiry, equally invidious and useless, as well as foreign to the temper and tendency of every word that I am now writing. Those calamities are at their height; they surround us, and cannot be shunned by any retrospect. The heavy wars in which we are engaged, are no longer considerations of choice, of honour, or of expediency: They are wars of sad necessity, in actual existence and progression. No thinking man doubts that they are such wars as will furnish ample scope for the co-operation of the steadiest and best councils, and of the bravest and most unremitting exertions, that the collected wisdom and united valour of the nation can supply. I may be told, indeed, and it may be true, that there are controversies within the bulk of the people, as to the merits and demerits of certain classes of public men, or of certain individuals; but such controversies are limited and short-lived, and will change their object with the events of the day. When the bulk of the people have no grievance, either real or supposed, respecting the great outlines and essentials of government, it is their disposition, as it is their interest, to give a cordial support and grateful affection to every public man who, in the hour of public danger, exerts himself with zeal and ability; even if that zeal and that ability should be repeatedly crossed by untoward circumstances, instead of leading to early and uninterrupted successes. The bulk of the people neither regard nor should they wish to regard, the wretched jumble of personal animosity and party-craft which prevails among the different candidates for their confidence.

When such are the tone and temper of a country, and when the nature, extent, and fatal tendency of our internal discords are within the observation of all men, and lie heavily on the hearts of all good men, we may persuade without flattering ourselves, that those discords will soon expire; not

perhaps by any union between the leading competitors; such an hope must not be entertained, though the moment is come when every man should cheerfully devote his talents and his life, in whatsoever line, either civil or military, the voice of his King and Country deem him fit to act. But such a hope, I fear, is chimerical. The effect is more likely to be produced by a ceasing of the competition, which would equally be the consequence of the party in possession finding that they can no longer, consistently with their own honour, or the interest of the State, conduct the public business under the obstructions to which they are exposed; or of the party in expectation suspending all farther efforts, either from an acquiescence in the eventual successes of their antagonists, or from a deference to the anxieties of the people.

In the next place, and whatever may be the probable fate of our discords, whether union, extinction, or even perseverance, it is a comforting symptom, that there is still within the nation, and within the parties which we lament, an extraordinary fund of fine talents and generous feelings.

Of the first we have ample proof in the extreme of our mischief, in that whole system of parliamentary attack and defence which has so long been carried on before our eyes. They are not the mushroom politicians of every age, who could have raised and supported the storm which we see; they are not such statesmen as may be drawn from behind every desk, who could have held the helm of government through so long and so severe a tempest.

Of the second, we have a touching and glorious instance in the alacrity with which our leading men of all descriptions, dispositions, and parties, have concurred in calling forth the national force, in giving up the sweets of domestic ease, and in sacrificing to the protection of their country, all the secondary considerations of self-interest, personal constitution, and past habits of life. We see that, by the activity and perseverance of their spirit, they have formed an internal force for Great Britain, which in every respect of appearance, discipline, spirit, and effective strength, may challenge the completest military establishment, of equal numbers, that the world can produce. Such men will not rest satisfied with having prevented the invasion of external enemies; they must know, and will feel, that this country can never have a firm existence in time of war, but by the co-operation of all
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the force and abilities belonging to it, not faintly, but cordially ; and as well in councils as in camps. They will not then permit any men, or any set of men, of any party, who may be as blind as Samson, to act like him in their rage, and to pull down this noble edifice of our ancestors, though they should overwhelm themselves in its ruins. It is still less in the nature of things for that edifice, with such supports around it, to moulder away, and sink piece-meal into ruins ; *quod si erro, libenter erro* : It must and will be restored to all its extent (or at least to all its solidity), and stand, the admiration and respect of nations, till time shall be no more.

Under these presumptions, which, however, must be aided by a due confidence in that providence hitherto found to watch over Great Britain in the hour of danger, we may hope once more to see order, uniformity, dignity, and effect restored to all our councils and proceedings. The consequences of such a change upon the spirit and disposition of every rank of men within the kingdom, and its tendency to give equal glory and happiness to the best of sovereigns, are too obvious for further detail.

I shall now, therefore, quit a subject, on which I have dwelt too long ; either the abundance of matter has deceived me, or I have wanted skill and time to abridge it.

It will be the object of my next letter to submit to your Lordship a few remarks on the nature of the war in which we are engaged, in the result of which I shall naturally be led to an examination of our resources. In treating matters of so much multiplicity, and of some nicety, *flagrantie bello*, ideas crowd towards the pen, and the chief difficulty lies in selecting them.

I am, &c.

Et scissa gaudens vadit Discordia palla :

Quam cum sanguineo sequitur Bellona flagello. VIRG. Æn. lib. viii.

Greenwich, October 24th, 1779.

IF I have been fortunate enough to be honoured with your Lordship's attention to the preceding letter, you will have observed, that, though I endeavour to describe fully and minutely the nature and consequence of party-spirit, I carefully avoid considering, whether any, or what particular proportion, of our misfortunes, may have arisen from that spirit. I wish indeed to hang a veil over so fruitless, and so irksome a controversy :

Quo fonte derivata clades
In patriam populumque fluxit,

may be an amusing disquisition for historians of the next century ; but unless I could live to the next century, I desire to leave this thesis untouched.

My present wish (I repeat it) is to see things as they are : It is not

“ To mourn a mischief that is past and gone,”

nor to make any retrospects, unless they can contribute to the two great objects, of union among ourselves, and offensive war with our enemies.

The same sentiments prevail still stronger against recurring to that more remote period of the close of the last war against the united Houses of Bourbon, in order to enquire, whether on the one hand Great Britain, victorious in every quarter of the globe ; animated by her successes, and eager to prosecute them ; high in her credit, and flourishing in her commerce ; regardless of her burdens, and possessing a naval and military force unexampled in the history of any single empire ; ought not to have enforced the war through two or more campaigns, in order to crush beyond recovery the most dangerous combination that ever was formed against the interests of Europe : Or on the contrary, whether the appearances of our greatness at that time, were not rather brilliant than solid : And whether, considering the uncertainties and reverses to which all wars are liable, the acquisitions ceded

ceded to us, as the price of peace, were not such as the honour and interests of the kingdom called upon us to accept.

Cui bono? is the best answer to such questions whenever they are stated for discussion : They have no beneficial tendency ; they are not the pursuits of any useful understanding. If any man will say that, nevertheless, he now cordially regrets our not having persevered in the last war, I can say so too, because I feel as he does ; but the disquisition will still be fruitless ; nor will it apply fairly to the question, whether under all circumstances known at the time, those ministers acted unwisely who advised the peace of Paris.

There are other repinings of a similar complexion : such as, that by the mode of finishing the last war, we led a principal ally to consider us as unfriendly and even faithless ; that we have ever since remained destitute of alliances, though the urgent need of them was easy to be foreseen ; that the friendships of foreign powers was courted in vain by those who offer no reciprocal equivalent, and will not hazard any branch of commerce, any subsidiary expence, or the contingency of incurring war ; that from the peace of Paris, to the day of M. de Noailles' departure, our system of continental politics has been cramped by the narrow insulated operations of trading prejudices, and exchequer æconomy ; that we now stand friendless in the world, and that the occasions of being otherwise are lost, perhaps for ever.

Again : That the malevolent intentions of France and Spain, during three years previous to the commencement of this war, were written in legible characters upon every line of all foreign intelligence, and upon every foreign transaction official and extra-official ; that it was the extreme of weakness, therefore, in our Ministers to flatter themselves that the reduction of the colonies (admitting their expectation of that event to have been reasonable) would defeat all other designs meditated against us, and re-establish the general tranquillity : That in their unwillingness to introduce the calamities and hazards of war into Europe, they ought not to have lulled themselves and their country into the sleep of death ; but should have disabled the Family Compact, by a sudden and general attack on the Bourbon fleets and possessions.

Again : That when France had actually commenced the war, by a perfidious, indeed, but great attempt to surprise our fleets and armies in North America, the interval of a
year,

year, which we afterwards allowed to Spain, was so much time given to her to place her own trade and possessions in security, and to augment and collect her strength, in order to strike us to the heart ; and that we ought not to have been deceived by her overtures of mediation, but should have required her either to disarm, or to declare whilst she was less prepared for war, &c.

In all this display of after-wisdom, we are obliged to take very disputable points for granted, in order to form every proposition ; after which, we arrive at nothing better than an unproductive lamentation upon the present state of our affairs. If, however, any of the above, or if any other national measures, either precautionary or preventive, were clearly wise and practicable, and if in any instance such measures have been culpably neglected (suppositions which I am not prepared either to admit or to refute), they are undoubtedly proper subjects to exercise the justice of the nation in a parliamentary enquiry. Such an enquiry would probably commence with the old altercations, whether the accusers or the accused have done most public mischief, and what set of men are fittest to manage the future concerns of the nation ; and this tiresome game of cross-purposes would, after a great waste of paper and of language, end in a destruction of much time and attention, that might be otherwise bestowed on the pressing concerns of the nation.

Without examining then, what may have been the past course of human contingencies, and without busying myself as to what may be the future fate of particular persons, of families, of different connections, or of parties ; I look only to the importance, necessity, and conduct of the war now existing ; to the advantages and disadvantages of the nation in the present hour of trial ; to our practicable resources and probable exigencies : And in these considerations I share with your Lordship an extreme anxiety, that the pre-eminence of Great Britain, among nations, may be delivered down unimpaired to our children's children, and to their posterity for ever.

I am, in the private conviction of my own mind, fully satisfied, that if France had not thrown away the scabbard in the beginning of the last year, your Lordship would have had the honour of announcing to this country the recovery of her colonies, and of every permanent and solid advantage that can be drawn from them. I also believe, that if Spain
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had not declared very early in the present summer, the colonies would still have been recovered in the course of this campaign, and France reduced to a situation of disgrace and distress below any period of the last war. But though these opinions connect themselves with the operations of the present moment, and open a field of future speculation neither unpleasant nor unprofitable, I should not be anxious in the present state of the war to support them by arguments, if they were thought worth disputing. If any man chuses to believe that France, at the close of the last campaign, did not find, and by her conduct admit, her own incompetence to maintain the contest in which she had engaged, without other allies than the Rebel Congress, he is welcome to his own creed: He will at least allow, that Spain, whether induced by French treaties or not, has now thrown her weight into the scale of the war; and we will leave it to time to decide by what negotiations, or other motives, these events have been brought about.

The morality of States certainly takes, and perhaps is intitled to, a much greater latitude than is allowed to the morality of individuals; but it would be too uncandid a treatment even of France and Spain, to suppose that the conduct which they have pursued was the result of system and pre-determination. We may even put out of the question their own solemn and repeated assertions to us; for every ascertained circumstance of their management with the Rebel Agents previous to 1778, shews beyond a doubt, that they neither foresaw, nor meant, the consequences which have ensued. Very deep reaches of policy exist in the page of history, much oftner than in real life: Nations, like the individuals of which they are composed, act generally either from passion, or from contingent circumstances; seldom from long foresight and prescribed system.

It was, indeed, consistent with all the workings of human nature, that the reputation and memory of our former victories over France and Spain, instead of quieting for ever the restless spirit of the Family Compact, should make those powers more alert than ever to injure us, and at the same time more cautious. They accordingly had, or conceived that they had, an interest in making the rebellion of our Colonies tedious and expensive to us. Every interference for this purpose was forwarded, and in some measure protected, by the increase of their naval establishments; nor were they without
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some little degree of that suspicion, of which they pretended so much, that it might be the policy of Great Britain, on any sudden recovery of the Colonies, to turn her force against nations which were giving her so much provocation. Whatever might be the reasonings, the preparations on all sides were gradually increased, and the calamitous campaign of 1777, at length gave ideas to France, which she never before had ventured to entertain. The circumstances which followed, are too recent in our memories to be repeated.

I give no harsh names to the conduct of either of our enemies: The cause of our present war with them will soon be as much out of the question as the original principle of the American revolt. In the mean time, it would be mere unmanly railing to apply, to what passes between nations, any of those attributes which would belong to similar transactions in private life. The conduct of Spain was certainly less exceptionable than that of her ally, because her professions of peace and amity towards us, were less fervent and less frequent. It is, however, no railing to add, that the ministers of both these powers exhibited a very undignified piece of mummerly, in addressing from their respective courts to all Europe, solemn and separate appeals on the justice of their cause, and the pretended provocation received from Great Britain.

But these matters ought not to excite the passionate feelings of any man who possesses a moderate knowledge of the history and nature of his species; such a man will know that similar events have happened in every period of the world. He will, indeed, see with concern, any wanton or wicked infringement of those principles which should be kept sacred between nations for their mutual utility. He will, perhaps, ask himself the ordinary questions—‘What must become of the world if such practices become general? How can societies subsist under such disorders? If these wild appetites for power are to have no restraints, will not a perpetual war of all against all be the consequence?’ He will wish, possibly, that princes wantonly disturbing the peace of mankind may meet with exemplary loss and disgrace. He will be glad to see them branded in history as violators of the rights of nations. But his earnest and urgent contemplation, if he loves his country, will be, in what manner the storm gathering round him may best be resisted.

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The plain result of our situation (for we must not cover any part of it from our own eyes) is this : We are engaged in a war against the united force of France and Spain, under many new and considerable disadvantages.

1. North America, once the strength of our loins, is now become our weakness ; and not negatively so ; she is actually and extensively employed in the hands of our enemies to weigh us down. I avoid going into detail on this point ; it would lead me too far.

2. The bitterness of the above-mentioned circumstance was the less wanting to complete the cup of our misfortunes, when it is considered, that we begin this war, already steeped in taxes to the very lips, and with a national debt of not less than 140 millions sterling, which absorbs almost five millions sterling of our revenue for mere interest.

3. It has already been stated, that we are destitute of allies.

4. It must also be confessed, that the united fleets of our enemies exceed in number, and in the aggregate of their apparent strength, any naval force that we are yet able to produce.

We are to examine, on the other hand, the favourable particulars, such as they are, and however indirect or indecisive : For having contemplated the shape and size of our burden, it will be fair to consider the sinews and strength which are to support it.

1. The natural circumstances of our situation first present themselves : They are familiar to us, because every geographical grammar describes them, but they are not the less important ; and they are what the combined powers cannot deprive us of, unless they can possess themselves of our island, or (which I trust is equally probable) sink it in the ocean. The particular position of Great Britain upon the globe (in which too her derivative strength from her sister island and kingdom well deserves observation), her extent, climate, shores, productions, and, above all, her ports and harbours, give her many advantages, as well in commerce as in war, which no other nation enjoys or can enjoy.

2. The established honour and credit of her people in all pecuniary transactions with foreigners, the enterprising and industrious disposition of her manufacturers, and the commercial skill and spirit of her merchants, insure to her, thro' a thousand channels, both ostensible and unseen, a large and

constant influx of money, which is the support and life of effective war.

3. The bravery and excellence of her mariners (of which 96,000 are at this day actually in the king's service) may, without any colouring of national prejudice, be called peculiar and unrivalled: The rising strength of her military establishments is next to be observed; and the late exertions towards completing and forming that strength, must, at least, be admitted to have had the merit of success. But above all, we may contemplate the magnitude of our fleets, and the general complete condition of the ships which compose them. From fleets so constructed, so manned, and so officered, as these are known to be, we have cause for good expectation as to the issue of this struggle, and might perhaps venture to cast anchor at this point of our hope.

In speaking of fleets and armies, I enter into no specification of numbers, which are increasing whilst my words are penning. The particulars of our force are generally and sufficiently known, both to us and to our enemies, for any purposes either of confidence on the one hand, or of serious reflection on the other.

But in stating the effective strength of Great Britain, we should not overlook our privateers, which, whenever the nature of the king's service ceases to restrain them, are in themselves a powerful and active aid in war, and the means of bringing much wealth into our ports.

4. And though it is true, that we begin this war under new and considerable disadvantages, it would be easy, if national situations in different periods were capable of any very satisfactory comparison, to shew, that our situation in former wars has been subject to embarrassments, different, indeed, from what we now experience, but not less pressing at the time. This, however, would be poor consolation at best; and I might as reasonably remind your Lordship of the wars maintained with success by a few Dutch fishing towns against the whole Spanish monarchy in the zenith of all its strength; and this at one time in circumstances so low, that their state was represented in their own medal, by a ship without sails or rudder, with this inscription; "*Incertum quo fata ferant.*"

Consolations of that stamp are fit only for minds which are verging towards despondency. The resources and virtues of this country are to be called forth by arguments of a very different

different spirit ; by a manly and just appreciation of the nature of this unprovoked war, its necessity, and its importance.

And it will be found, that the eagerness and animosities which, in some wars, seem to arraign our species, and to give an unfavourable picture of mankind, are, in this war, consistent with the best qualities of our nature, and furnish a scene for every great and generous exertion.

The only question between us and our enemies is, whether we are to subsist as a nation, possessing its own liberties, pursuing its own commerce, and observing the rules of justice to all the world? or whether we shall be deprived of our dependencies, be stript of our maritime power, become total and immediate bankrupts to all the world, and hold a crippled trade and commerce hereafter at the good will and compassion of the House of Bourbon? The stakes, involuntarily, indeed, deposited on our part, are our Colonies, our Islands, all our commercial establishments and distant possessions, our navy, our foreign garrisons, the free entrance and use of the different seas, and all the various parts of that complicated machine of trade, credit and taxation, which forms our position among the states of the world.

The declension of a state which has been great and flourishing in its agriculture, manufactures, and commerce, is much more terrible in all its circumstances, than the extreme habitual poverty of another nation that has never experienced better days.

If the superstructure of our greatness should give way, this gaudy scene of national splendor and national happiness, would soon be changed into a dreary picture of general wretchedness and ruin.

Nor would that downfall, melancholy as it is to contemplate, fill the measure of our woes : We hitherto know little or nothing, within this island, of the calamities of war ; but we should, from that hour, be open to those calamities as often as any neighbouring nation might think proper to bring them upon us. In short, we have more to lose than any other nation under Heaven : What we have to gain, exclusive of the recovery of our Colonies, and the reduction of our enemies within due bounds, can be decided only in summing up accounts and signing the pacification.

Such is the predicament in which we stand : Nor is the war which brings it on, a war of choice *to us* ; most wars deserving of that name, have proved fatal follies to the nations
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which have undertaken them. Yet it generally happens that wars are of choice to one of the combatants, and sometimes to both. The wisdom and the foresight, the bodily strength and possible exertions of man, are confined by his nature to narrow limits; but under these humbling circumstances he conceives high thoughts; his disposition is restless, his ambition boundless: Filling in himself a narrow space, he can labour in his imagination to add dominion to dominion; and can exert his short-lived faculties to frame remote and immortal designs. If the accidents of birth or situation in society give him a leading influence over multitudes, he can use that power as a scourge to his fellow-creatures, and for the purpose of spreading devastation over the earth. But providence, in the precarious and complicated difficulties attending all wars, has contrived a salutary check to these airy elevations; turbulent ambition generally defeats itself, and aspiring monarchies blindly work towards their own destruction. It rarely happens in modern wars, that any successes, however brilliant, are weighty enough to counterbalance the mere expences which they occasion.

5. The natural strength, the commercial pre-eminence, and the naval and military spirit of our country, are considerations of great weight, when aided by a conviction of the unprovoked necessity and essential importance of the war in which we are engaged. Here, then, we come, with much advantage, to that point of our consolation and hope, which is to be found in the very circumstances of our finance and taxation, however unpromising they may appear to the first view.

The nature and necessity of great military force in modern states, form too obvious and too trite a subject to be insisted on. That necessity, as well as the expence attending it, both increase with the progress, advancement, and riches of each particular society.

The system of modern war, which spins out contests through several campaigns; the levying and preparation of armies for the field; the recruiting of those armies, which, in the civilization of present times, can only be effected by drawing individuals from manufacture, agriculture, and other lucrative employments; the pay and subsistence of armies so formed; their transport from place to place; their clothing, arms, camp-equipage, ammunition, and artillery, articles of great cost (to which, in the instance of maritime states, must be ad-

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ded, the immense and complicated charge of naval force) ; All these considerations united, have made the modern science of war a business of expence unknown to former times. Perhaps it would not be difficult to shew, that it is, become, in a great measure, a science of money ; but it will be sufficient for the present purpose, to admit, that there are great and evident advantages on that side which is the most opulent, and can best and longest support the charge of a contest.

It seems to be the plain and settled policy of this country, in a war like the present, to have a well regulated army, properly stationed for any purpose of immediate defence against sudden invasion, and sufficiently large to deter an enemy from landing in force, in order to make a settlement or continued war. The old and favourite idea of trusting chiefly to our wooden walls, will again be wise, when we are again decidedly in possession of our old and favourite superiority at sea. At present, the predilection for wooden walls would be a fatal disadvantage, if it led us to use them as if they were fixed into our coast for its defence. The old saying of De Witt, relative to one of our Kings, "*Imperator Maris, Terræ Dominus*," is wise only when properly construed. Fleets employed to cover a coast, are not only precarious in their exertions, which depend much on winds ; but are miserably confined as to all the effects of naval war. Those effects are only felt when our fleets can keep the sea, in order to protect our commerce, and annoy that of our enemies, as well as to defend our distant possessions, and to cover descents and continual incursions. Such objects, however, cannot be pursued, nor can we in wisdom hazard any thing, whenever the state of our internal defence is such as to require the presence of our fleets for the protection of our dock-yards, of our ports, and even of our metropolis.

It is for these reasons, that the late efforts of this country, to make herself internally strong, afford very auspicious hopes of the ensuing years (for years I fear it must last) of this war. Our fleets will hereafter have a full liberty of action and exertion.

In completing this system of internal strength, it is, perhaps, to be regretted, that the original idea of our militia must gradually wear off. A recruit for that body of men must begin to mean the same thing as a recruit for mere mercenary troops ; and the militia itself will, in effect, become a disciplined and well exercised standing army ; it will, however,

however, retain the advantage of being still officered by men who hold their situations only from a disinterested love to their country : Nor would it be difficult, perhaps, to shew, that a militia degenerated from its original institution *thus far and no farther*, is the best species of military strength that an opulent and free country can have ; being excepted from the ordinary jealousies justly annexed to standing armies, and composing, at the same time, a solid support against foreign enemies.

The expences which this whole system must occasion are great ; they are not greater, however, in any respect than must be incurred by our adversaries, unless they will submit to the certainty of carrying on a losing war. It rarely happens that wars cease for the want of mutual animosity in either party, or for the want of men to fight the quarrel ; that side must first quit the field whose exchequer first fails. I do not mean to follow up this idea, by going into any detail of the finances of France and Spain ; I am totally unequal to such an attempt : Foreign revenue is an affair of eternal fluctuation and some mystery ; and those amongst us who are the best informed on this subject feel, I believe, that they possess very little precision with regard to it. The best accounts, which I have seen, lead me to believe, that so late as the beginning of 1778 the perpetual debt of France amounted to one hundred and twenty millions sterling, and about thirty millions sterling charged on life-rents and tontines ; and that her annual income, even in times of peace, and under the management of an excellent financier, was not equal to her annual expenditure. With regard to Spain, it is well known that she is subject also to a large perpetual debt ; that her ordinary revenue is about five millions sterling, and that her system leads her, even in times of peace, to unstring every sinew of the public strength, and to keep in a state of beggary that numerous class of subjects from which alone any extraordinary aid is to be expected. I do not desire, however, to dwell upon a subject, on which our reasonings would, perhaps, be imperfect and erroneous, even if our informations were better. The pressing object is to know that we are able to raise supplies for many years of war, if our exigencies should require them : A great public charge is necessary ; the great business is to contrive that it may be forthcoming, and as little burdensome as possible.

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It is true that our debts are now near fifty millions beyond what our stoutest Statesmen of forty years ago thought it possible for us to bear. And it was the assertion of our best political writers, prior to the late war, that our debt (then seventy-two millions) had brought us to the brink of inevitable bankruptcy ; yet the debt was doubled in that war, and though our taxes were multiplied much beyond any detail that can come within the compass of these letters, our situation both in credit and in commerce was at the close of that war more flourishing than ever.

On ne monte jamais si haut que quand on ne sait pas ou on va, said Cromwell to the president de Bellievre. This idea may be applicable to our present debt and exertions. We are not, indeed, to proceed with a careless speed, unsuspicious of consequences, and insensible of the precipice towards which we are advancing. Our situation obliges us to go on ; we have only to use the best caution that we can. Means must be found ; the choice only of those means, as far as there is any choice, is material. It would be a stupid and wilful blindness not to see the difficulties to which we are tending. But the question is, are those difficulties necessary ? If they are necessities, we must meet them like necessities. The exertions already made go far beyond what might have been thought practicable, if we had hesitated about the state of our finance, and had not felt that we are contending for the sources from which that finance is drawn.

In the course of a war, it sometimes happens that the original object becomes a purpose of the second or third magnitude. The original great object of this war is the recovery of our Colonies (and we should never lose sight of that object) ; but our first purpose at present is to establish our superiority at sea against France and Spain. If by our naval exertions we can effectually protect our commerce, and preserve our carrying trade ; our riches, the life of war, are as safe as our springs or rivers ; and floods of treasure will flow into the kingdom with every tide.

In a wide-extended empire like this, the occasional loss of very valuable possessions and dependencies will be the fate of every contest in which we are engaged ; but these circumstances, though cruel to our feelings at the time, may be set right at the close of a war. Our exertions must not be checked by a daily dread of such contingencies. If we are to waste our strength in guarding against rumours, and in protecting.

protecting by our fleets every accessible corner, we may rest assured that every wind will bring us an account of some new loss. A war carried on by this country, must be a war of enterprize, and not of defence; the advantages of the former are peculiar to Great Britain. In the opening indeed of a war, whilst the force of the country is forming, and whilst proper means are taking to strengthen the accessible parts of the coast, it may be right to keep our principal fleet within reach; because it is always the wisdom of a state to adapt its situation to its circumstances; but we must never forget that this is not our natural mode of making war.

No private man of moderate discretion will attempt to enter into any specification of measures to be pursued. If he is ill informed, his advice will be presumptuous; if he happens to be right (which is unlikely except in very obvious instances,) his speculations may be mischievous; those only who are so situated as to receive all informations, and who know the force to be spared, together with the possible combinations of that force in regard to other collateral objects, can decide what measures are proper to be pursued. And it is happy when that decision is reposed in able capacities, without which the uses of wealth, of national vigour, and of the other resources of war, must be of very uncertain avail.

The successful conduct of war is a business of invention as well as of deliberation; it depends much on sudden, secret, frequent, and well concerted enterprizes; varying the point of attack, and often connected with and supporting each other.

This success is also much promoted by inspiring a confidence in all employed, that merit will be rewarded, and misconduct strictly and severely punished: The multitude love valour even when it is unsuccessful, and it is the interest of the State to second and support that sentiment.

It is farther the interest of the State to establish through its armies and navies, a firm persuasion that the professional point of honour is a zeal for the public, superior not merely to personal regards (for personal courage, and the disregard of personal hardships, are qualities which Englishmen never want), but superior to all caprice, private passion, and sudden disgust.

Last of all, our exertions must be unremitted and persevering; we must not be startled by the untoward events of

a day: If we mean to proceed with honour, and to end with success, we must never in our actions or councils hesitate or shrink, as if we thought the business too weighty for us.

It is certainly to be regretted that we are destitute of allies, but we must not forget that interest is the only efficient principle of alliance. Interest indeed may act through very different mediums. It may be the interest of neutral powers, not to suffer the aggressors in war to break unprovoked through all the usages of good faith established between nations, and to disturb the peace of the world, in order to aggrandise themselves. Again, it may be their interest not to permit the balance of power in Europe to be put in hazard; and though that balance in our times has had great changes, it is demonstrably the interest of all the leading empires to maintain it in its present position. Again, it may become the interest of a power bound to us by old treaty, to establish an opinion of her own good faith; or it may be the interest of a power to assist us merely from a recent or customary interchange of friendship, or from considerations of commerce: But all these are interests of which the particular nation concerned must and can be the only judge.

Great Britain stands among nations, like an armed man amongst his fellow-creatures, in the iron age of the world; she has some menacing enemies, and many spectators. - If she calls for help, it will not be given to her till she has shewn that she has strength and resolution, such as will make her an useful ally, rather than a dangerous friend. The great principle of alliance, the only solid and effective one, is a right resulting from a firm and dignified national courage to ask other powers to become sharers in our strength, and not partners in our weakness. This right we shall soon acquire, if we entertain a just sense of our own circumstances; those circumstances are critical, but they are the critical circumstances of a great and mighty nation.

Having laid so much stress on the hope to be drawn from the power of this country to support the expence of the war, I mean, in another letter, to offer to your Lordship some remarks respecting our debt, credit, and supplies.

I cannot, however, relinquish this subject without observing, that the popular jealousy respecting the due disbursement of treasure given for carrying on the public services, is equally natural and commendable. The truth is, that war

and œconomy are not easily reconciled : the exigencies are extensive and various ; and those who supply them have, in all wars, been accused of regarding the wealth of the nation as inexhaustible. Living amidst profusion, they have been said to grow careless of any charge that could be brought to account ; and though it might be harsh and unjust to infer that they had learnt to make up accounts with dexterity, the suspicion was at all times the less unreasonable, as it has been found, from uniform experience, that the annual expence of our wars increased every year of their continuance, beyond any apparent increase of services performed ; exclusive also of arrears accumulating by seamen's wages, army extraordinaries, transport-bills, ordnance-debentures, &c. The delay too, in settling public accounts, has always been very great ; and the manner in which some of considerable magnitude are stated, is not obvious to every capacity.

But on the other hand, œconomy in war is often a most short-sighted virtue ; and when it tends to parsimony, or a defalcation from useful services, it becomes a wretched management, for which the nation in the event pays twenty-fold. I am, &c.

Jamque nocens ferrum, ferroque nocentius aurum

Prodierat, prodit bellum quod pugnat utroque,

Sanguineaque manu crepitantia concutit arma.

OVID. Met. l. 1.

Greenwich, October 29th, 1779.

NOTHING being more easy than a desultory progress of the imagination over the open field of domestic dissension and foreign war, I have advanced thus far in the proposed plan of my letters to your Lordship, perhaps in less time, and I fear with much less reflection, than ought to have been allotted to subjects of so much importance. The truth is, that in adhering strictly to my first idea of avowing honestly the natural and current reasonings of a plain mind, upon circumstances known to every man in the kingdom, I have pushed forward without fear or wit, and am now brought to recollection by finding myself at a point where the mere result of first impressions must not be hazarded ; and whence it will be difficult to advance without much better aids than any that I possess.

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The multitude of objects which the considerations now before me embrace; the comparisons and combinations to which they lead; and the necessity which will arise in every page, of forming opinions upon disputable and unsettled points of finance; make this part of my undertaking a matter of much anxiety: I must bespeak more than ordinary indulgence for the execution of it; and I feel my claim to that indulgence the more reasonable, because I do not mean to entrench myself behind a parade of accounts with which the parliamentary journals, and some more useful books, would furnish me: Still less shall I enter into any of those discussions which seem calculated rather to perplex the understanding, than to simplify the subject: I shall gain my purpose, if, without deep researches (which I leave to stronger minds), I can see reason to reit persuade, that under all the known circumstances of the public debts and their consequences, we still possess ample war-resources, without materially affecting the flourishing state of our manufactures, commerce, and agriculture, any farther than war must affect them, in all countries, and at all times.

The spirit of trade, which has been so fortunate for this country in its operations and effects, has not always been kindly disposed towards the true and liberal principles either of commerce or taxation; and it must be confessed, that the present system of our trade and revenue-laws, though in appearance less burthensome, and in fact more productive, than the system of any other nation, is, when analysed, in some of its parts, a very motley mixture of political œconomy and popular prejudice. The intricate questions and considerations necessarily springing from subjects of such extent, nicety, and variety, have been rendered more intricate by the industry of different writers, some of whom have adapted all their reasonings to support the state-financier of the day, whilst others have been equally anxious to represent his measures as replete with danger and ruin, either to trade, or agriculture, or population, according to the object in dispute. Much error and obscurity has also been imported from France, and manufactured too at home, by men who come under the opposite description of shallow thinkers and abstruse thinkers, and who, without any unfair or interested view, have been, perhaps, equally successful in deceiving themselves and perplexing others. These insinuations, however, are in no degree applicable to the immediate writers of
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our own time, who are making a very rapid progress in destroying the absurdities and explaining the fallacies of their predecessors : And though eminent men still differ on important points of political œconomy, we are beginning, at last, to comprehend all the just causes of our wealth and prosperity, about the time that ruin and wretchedness are supposed (even by some of our best instructors) to be staring us in the face.

These alarming phantoms are created chiefly by the state of the public debts (amongst other less general causes) ; and in order to bring before our eyes a just idea of those debts, and of their rise and progress, it will be necessary to call to mind, in the fewest words possible, the different objects of national expence.

The religious establishment should be first mentioned, and is likely to have engaged due attention in the earliest infancy of societies. In addition to the exclusive possessions secured in this country from the public to the church, the tythes have been considered by some as a species of appropriated taxes. It is perhaps just matter of regret, that an equivalent support has not been furnished in some mode more favourable to agriculture and improvements.

The support of the sovereign dignity is another branch of public expence. Formerly in this country the expeniture of the sovereign included all the charges of civil and military government : The revenue of the crown was only aided by the people when the emergency grew great, and they were disposed to give their aid. But from the nature of the constitution, and the increasing progress of public expence, this system became a matter of constant uneasiness both to the prince and people, and a separate private revenue, now called the Civil List, was assigned to the crown.

The expence of justice next presents itself. No state, or large society of men, ever existed without an establishment of judicial authority, which has, however, in its first institution been always very imperfect. In our own history, the tribunals of justice were for some centuries a source of revenue, and the judges resembled tax-gatherers. In the evolution of our constitutional liberty, the judicial power was made, in great measure, independent of the executive ; and the support of our judges became an object of national regard. But the expence is inconsiderable, and bears no proportion

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to the advantage resulting from the wisdom, dignity, and purity of those who are the objects of it.

There are other objects of public expence, such as public works, public institutions, roads, bridges, ports, &c. but many of these, from their general utility, have very early been converted into sources of revenue.

But the great occasion of expence is the national defence. In the early state of civilization, when incursions between neighbouring societies were either to be attempted or resisted, the service was so short, and the general danger so pressing, that it was easy for the parties to support themselves, and natural for them to serve without pay. In the early periods of our own history, it was usual for the great men of our kingdom to attend the sovereign during his wars, in person, with their vassals, and to support them also in the field. This, however, being in itself a partial species of taxation, and often extremely severe, was soon either exchanged for money, or, where continued in any degree, was, among other feudal hardships, a cause of much heart-burning. In the progress of arts, that of war perhaps underwent the greatest change, and the revolution made in the system of warfare introduced another in that of military establishments: The art of war, from an occasional occupation became a trade. And it was found a matter not of mere equity but of necessity, that those who undertook the military duties of the state should be maintained in their absence by their fellow-citizens, who staid at home, and retained the peaceable advantages of agriculture and manufactures.

It is unnecessary to pursue this subject of enquiry through all its progress and improvements; the result is, that in all modern societies, a proportion of the people who do not serve in the wars, but pursue productive labour at home, must, exclusive of their own maintainance, maintain those who are employed in the defence of the country, and also all individuals in other professions and situations, who produce nothing to the common stock. Subject to this observation, it has been commonly calculated, that it is certain ruin to a country to employ more than the one hundredth part of its people in military service (which of course includes ships of war). This, however, must be received as applicable only to the general system of a country, and not to times of emergency. Our armies and navy in the present year employ in actual service at least one fiftieth part of all the inhabitants of

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Great Britain and Ireland, taken upon the large computation of ten millions. I shall not enter into the disputed questions upon the proportion in which the national stock is diminished by expence of fleets and armies, and how far that proportion is affected by the different circumstances of the expence being at home or abroad : But it must be admitted, that the long absence of one fiftieth part of all our inhabitants from productive labour, which is the source of commerce and revenue, would much impoverish the state, and tend to its ruin : And I have stepped out of my way to bring forward this remark, as one inducement to us to obviate that ruin by accelerating our exertions.

The several objects of public expence above mentioned, imply the necessity of a public revenue ; belonging either to the sovereign or to the state, or to be drawn by contributions or taxes from the people.

It was the practice of antiquity to make provision of public treasure in time of peace, as the instrument either of conquest or defence ; and this was necessary, as there was little confidence in the state in general, and especially in times of danger and confusion. But as it does not happen, in the progress of luxury and expence, that there is in modern states a public revenue either in land or stock, or any public hoard in itself sufficient to supply the expence in war, as well as in peace, the deficiency must be made up by the contribution of private revenue for public purposes. The enemy threatens, and is in motion : An army must be augmented, and all the charges belonging to it are to be provided for ; fleets must be fitted out ; fortifications must be repaired, and garrisons supplied. But the coffers of the state are found empty. Here then commences the art of finance, which is to draw from individual superabundance what is absolutely necessary for general relief.

This art of drawing money from the pockets of the people, when once introduced into a country, advances most rapidly. There is a promptitude in all statesmen to improve it, and to adopt also with the utmost liberality of sentiment, and without local prejudice, the rising improvements of other countries. On the other hand, there is an universal disposition in mankind to set themselves as much as possible against this species of dexterity.

The reluctance of individuals to be taxed operates certainly as a check on the alacrity of ministers to tax them ; but it
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is this reluctance which first suggests to a minister the idea of running a country into debt; and it also induces the people to acquiesce in his loading posterity with a burden, if the machine can for the present go the lighter for it.

Besides, in the urgent expences of a commencing war, the produce of taxes comes in too slow to answer the purpose. It is an obvious measure, then, to borrow on the credit of the state, and when that is nearly exhausted, to help it forward by assignments of accruing taxes, the produce of which is accordingly anticipated. In all commercial free states there are lenders sufficient, because merchants have at all times a proportion of their capital, and of the average returns of trade, within their reach. Their natural confidence in the state where their property is lodged, leads them to trust that state; but if they think that there is any unusual risk, the collateral advantages which they exact will be raised in proportion. As they may soon want to use their money in the progress of their trade, they of course require the obligation from the state to be transferable; and by the transfer which the first creditors make, the trial of the confidence reposed in the state grows more general. The readiness to lend increases the disposition to borrow, and the facility of getting money lessens the anxiety to save. Taxes at first pledged for a limited time are now mortgaged for farther loans and longer periods, and at length are converted into perpetual annuities.

This mode of raising money is the least unpleasing to the people, because large sums are obtained from small annual taxes; and even when those annual taxes are multiplied, the expenditure of the sums raised upon them furnishes occupations, which benefit the mass of the people, and is a source of great and interesting events, which amuse and fill their imaginations, even when the events, upon the whole, are unfavourable to the public interests. The contingencies of a great war are the caparisons and bells, which by their show and jingle induce a poor animal to jog on cheerfully under a great load,

On the ceasing of a war, it may happen that the produce of the taxes is high enough to make some progress towards the reduction of the debt incurred; but even in times of peace some untoward event will arise, or some favourite expence is to be incurred; and in either case it is more pleasant, both

to the ministers and the people, to leave the debt undiminished than to call for a new contribution.

The progress is short and plain. The borrowing commenced on the faith and security of the sovereign or state; when that pledge was stretched as far as it would go, the old resource both in this and other countries was to lodge pawns; accordingly Henry III. gave to the Archbishop of Yorke *potestatem impignorandi jocalia Regis ubicunque in Anglia pro pecunia perquirenda*; and there are many similar and much later instances. When this expedient was exhausted, recourse was had to the people, and it was not unusual for a King of England to address his subjects in the following strain: ‘*Pauper sum omni destitutus thesauro, necesse habet ut me juvetis, nec aliquid exigam per gratiam.*’ In the progress of history, the defence of the kingdom became the joint concern of the parliament with their sovereign, and large revenues were raised for the public expenditure. The practice of anticipating was next introduced, the income of particular taxes was assigned to discharge the debt within a stipulated term. But as it grew convenient to surcharge the anticipations, and to postpone all payment of the principal debt, the assignments were prolonged, and at length made perpetual.

But the failure of some taxes thus mortgaged, the surplus of others, and the complicated management of them all, made it an object of convenience to throw several classes of the public debts into one, which completed the system of funding.

I trust that your Lordship will think this account of the whole business more natural, and therefore more probable, than the romances which ascribed the introduction of the system, soon after the Revolution, first, to political foresight and design, in order to secure the attachment of individuals to government, from the dependence of their property on its support and security; secondly, to a disposition in ministers to multiply places and gain patronage; thirdly (which is a mere absurdity), to the views of increasing the capital property of the kingdom.

This system of large and continued anticipation was carried to a considerable extent in Spain, by Philip II. in the sixteenth century; and towards the end of the seventeenth century was stated by Mr Davenant to this country, as the principal cause which had contributed to sink the Spanish monarchy. But he forgot indeed at the same time, that trade must languish

guish here till the annual burdens could be reduced below four millions.

Funding began in France about a century later than Spain, and Mr Colbert is said to have remonstrated strongly against it.

From the first commencement of this practice in England, it was a subject of perpetual lamentation with well-meaning writers ; and anticipation of our ruin attended every anticipation of the revenue till 1717, when the increased produce of taxes, the falling of the market-rate of interest, and the expiration of annuities, having combined to create a large annual surplus, Sir Robert Walpole instituted the sinking fund. Nor should it pass unnoticed, that this wise and salutary institution was a subject of ridicule and sarcasm to a considerable part, then acting in opposition to ministers.

It is beyond a doubt, that if the sinking fund had always been sacredly appropriated according to its first institution, the aggregate effects of such a system would have been of that stupendous importance which Dr Price has demonstrated. But it should not escape remark, that if this plan had been continued ; and all new exigencies of war, as well as the deficiencies of the peace establishment (the latter alone amounting to about a million sterling, for many years, above the ordinary unappropriated revenue), must have been defrayed and made good, either by supplies raised within the year, or by funds to be secured by new and perpetual taxes. It is obvious to see in this case, what immense burdens, additional to what were actually laid, the country must have borne from 1717 to this time.

Dr Price has however shewn, in a very striking point of view, the progressive consequences of accumulating interest ; and though the present is rather an inauspicious moment to discuss schemes for paying the national debt, there can be no doubt that much good might result to the kingdom, if, even now, a certain proportion of the annual produce of the sinking fund were vested in parliamentary directors, having perpetual succession, and subject to proper cautions and securities for the purpose of discharging certain portions of the public debt, at such time, and in such manner, as they might find most convenient ; this fund to accumulate by the appropriation of the interest of the debts discharged. If such a trust were well administered, it would comprehend all the advantages of an actual saving and compound interest, and would either check the depreciations of public security, or turn it to the public profit.

It was soon discovered that a sinking fund, however well calculated to pay old debts, was, at least, equally well fitted to facilitate the contracting new ones; being always at hand, as a subsidiary mortgage to new taxes of doubtful produce: Nor would this mischief have been great, but it was also discovered, that the produce of the sinking fund itself was an object of much convenience in times either of imaginary or real emergency, by preventing the necessity of raising taxes, and evading, consequently, the feelings and observation of the people.

Great incroachments were accordingly made upon the sinking fund, in time of peace, and a total alienation of it in time of war. And it has not, I believe, in the course of sixty-two years, been applied towards paying more than twenty-three millions of the public debts. To relieve the present exigency, is the object of statesmen, who feel themselves in duty bound to consult the ease of their contemporaries, in preference to the eventual convenience of a remote posterity, which they will never see, or to the tacit approbation of a few speculative men.

Our public debt, which began in the nine years war immediately following the Revolution, was about fourteen millions sterling at the death of King William. At the death of Queen Anne it amounted to fifty millions. In 1722, it was fifty-five millions; 1726, it was fifty two millions; 1739, after seventeen years peace, it was forty-seven millions; from which period I beg leave to refer your Lordship to the following note: I do not recollect whence it is drawn, but it is at least sufficiently accurate to answer the general purposes before us.

1740	£. 46,382,650 Debt.
	31,784,256 increase during the war.
1749	78,166,906 Debt.
	3,089,641 decrease during the peace.
1755	75,077,265 Debt.
	71,504,580 increase during the war.
1763	146,482,845 Debt.
	10,639,784 decrease during the peace.
1775	135,043,061 Debt.

The result of all this is, that by the burdens inherited from our ancestors, we are obliged, including the expence of collecting, to pay in time of profound peace near twelve millions sterling annually ; and if the mortgaged part of that revenue were free, we should possess supplies actually raised within the year, nearly adequate to the support of a very vigorous war, though not indeed so extensive as that of 1761, when the public expence amounted to nineteen millions sterling. It is an observation rather of curiosity than of use ; but your Lordship will find, I believe, that all the sums levied upon the subjects of this kingdom in ninety years (being from the Revolution to the present time), for public services, have amounted to about seven hundred millions sterling, of which about two hundred millions have actually been paid for the interest of public debts.

In considering our actual situation, the effects of such a debt as I have described certainly deserve attention.

1. It is some inconvenience that we are made tributary to foreign nations, by the obligation to pay to them a large sum annually, for the interest of their property lodged in our funds. Opinions differ much as to the amount of this interest, but it cannot be estimated at less than one million sterling. And so large a drain would turn the exchange too perceptibly against us, if the favourable balance of our trade (by whatever mode effected) did not operate to restore the level.

Having mentioned this circumstance of exchange, I shall digress for a moment to observe, that the course of exchange is at this day (29th October) more in our favour with Cadiz, Lisbon, Genoa, and Leghorn respectively, than it was in a medium estimate which was printed for the year 1770. With Amsterdam and Hamburgh it is much less against us than it was then ; with Paris and Venice it is now nearly at par, but in 1770 was much against us.

To men who consider the course of exchange as a criterion of national commerce and riches, this account must appear highly favourable to us ; and the presumption, as far as it goes, certainly is so. It must be confessed, however, that no decisive conclusions are to be drawn from the course of exchange ; which is made irregular by transfers of stocks, receipts of dividends, and mercantile combinations for the purpose of drawing and re-drawing through different parts of Europe, as well as from various other more remote circumstances.

cumstances. The exchange, if not counteracted by other transactions and speculations of merchants, should evidently be in our favour whenever our export trade flourishes; because the balance must be remitted to us: But it may also be in our favour, even when certain branches of our commerce, both outwards and homewards, are suffering much, and nearly in a state of stagnation, because there may be large balances in course of remittance to English merchants; as in the present instance of Cadiz and Madrid, where the price of exchange is at $36\frac{1}{2}$, and the par at 43. Here it is only a symptom that a tide is setting in, which may soon ebb with equal or greater velocity to some other part of the world. And in all other instances, the course of exchange between any two specified places is liable to be raised or lowered by the dealings and interchange of both with many other countries.

The price of bullion (which, however, bears also a favourable appearance at present) is still less a certain thermometer of commerce, than the course of exchange; for it is equally a subject of mercantile speculation and finess, and is also liable to be affected by the state of any particular manufactures using the precious metals; by the arrival in Europe of a Spanish or Portuguese flota; by wars in Russia and in the interior part of Germany, both distant from the center of distribution; by the state of remittances of bullion to or from the East Indies; and by the various other contingencies of trade which affect the value of that commodity in the market.

But though these points of observation do not prove much as to commerce, nor decisively as to the quantity of money in a country, they afford at least a fair presumption, that the national wealth is not diminished.

2. Another principal inconvenience of the public debts is to be seen in all the transactions of public borrowing. There is of course a great competition of lenders, because there is a general expectation of a certain gain. If the sum to be borrowed is very large, a proportion of the money to furnish it will be drawn either from channels of productive labour, which are accordingly impeded, or from the holders of public stock, which is consequently depreciated. The general rule of interest to be paid for money is indifferent to the subscribers of a public loan; because whatever it is, they are to enhance upon the public, and the advantages, or

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douceurs (for money-lenders in their exertions against France make good use of her language), are at all times intrinsically worth more than what is computed and stated to parliament; and though, from the ordinary modes of subscription, those advantages (in whatever form given) are much divided by transfers within forty-eight hours after the bargain is declared, the expence of the nation is the same, whether the first subscribers or the subsequent stock-holders receive the benefit. This tendency of public borrowings to raise the interest of money through the country,³ has extensive and bad effects in respect to trade, agriculture, and the value of land; and it tends also to depreciate the public funds, much beyond the operation of any doubts or uneasiness as to their state or safety.

It is, in our days, clearly understood,³ that the interest given for money is not regulated by the proportion of gold or silver actually existing within the country; but by the demand for borrowing, and the state of commerce and industry which regulate the competition for lending.

And though, at present, we in truth borrow at a rate fully equal to 5 *per cent.* (considering the advantages above described) and perhaps at an higher rate of interest than in any period of the two last wars; yet this is so little the effect of a scarcity of money, or of a want of confidence in the ability of the nation, that the contrary is the fact, and was proved by the continued rise of stock above the price stated at the last loan; as well as by the great premium, at which it is known to have been current before any transfers were actually made to under-purchasers; and also by so great a proportion of the whole loan as near five millions being paid in the first two months, at a discount at the rate of 3 *per cent. per ann.* Mr Hume has shewn, beyond dispute, that interest is a true barometer of the state; and the lowness of interest is an infallible sign of a flourishing people: But he did not mean to apply that remark indiscriminately to all the occasional situations of a state. In periods of particular emergency, where there is an extreme pressure for money, the interest may be high, and the people still flourishing. And though it is true that low interest and plenty of money are, in fact, generally concomitant; it is equally true, that the sudden influx of money may, for a time, lower interest without introducing a plenty: And it is also true, that a great demand for money will raise the interest, without im-

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plying any scarcity. It is demonstrable that, in time of peace, a kingdom would suffer little if half its money were annihilated, or locked up in the coffers of the state : Prices of labour, and its produce; would be lowered ; other countries would be underfold : The level would be restored, and the prices would gradually rise again. In time of peace, too, there may be less coin and more paper in circulation ; but the quantity of circulating cash in time of war is of the utmost importance ; and therefore I have been the more solicitous to offer to your Lordship these remarks on the present rate of interest.

The inconveniencies above mentioned are very poorly compensated by the bare consideration that the funds are an easy and profitable security to mercantile people in general, and particularly to the merchants who reside in the metropolis, and who having a mortgage for such part of their property as they can spare, bearing interest and transferrable in an hour, by stepping fifty yards from their counting-house, can afford to sell their commodities cheaper. In other respects, the easy transference of stock is no comprehensible benefit to the nation ; and it is remarked by a very eminent writer on this subject, that the political mischief to this kingdom would be very inconsiderable, if 'Change-alley and all its inhabitants were for ever buried in the ocean.

3. I have seen it described as one bad consequence of the public debts, that the creditors of the public are maintained by the contributions of the poor, and the labour of the industrious. This, however, is only a melancholy way of stating, that when poor men owe money, it is inconvenient to them to pay it.

There is more solidity in the objection to the funds, as giving too much influence to the crown : The increase of taxes being ever attended with an augmentation in the profits, or with an increase in the number of revenue-officers.

4. But the great inconvenience of the funding system, results from the complication and weight of the taxes which it has occasioned.

Our friend Mr Adam Smith, whom political science may reckon a great benefactor, has discussed this subject so fully, that it is hardly possible to say any thing new with regard to it ; but it is, nevertheless, material to consider how the established principles of taxation apply to the situation in which we find ourselves.

The equality of taxation consists in the obliging every individual to contribute in proportion to the revenue which he enjoys within the state ; the taxes laid for this purpose should be certain, and as convenient as they can be made with respect to the time, manner, and quantum of the contribution. They should keep as little out of the pockets of the people as possible ; they should not bear hard upon any branch of industry ; and they should steer clear of all oppression.

The revenue on which they are to operate results from rent, profit, or wages. With respect to the first, it is for the benefit of agriculture that the taxes on land should be according to some fixed regulation or settled estimate (as in England), and not variable according to the progress or declension of the value of each landed estate ; for such variations amount to a bounty on bad husbandry, and a penal law against improvement. The amount of capital stock (though in some degree assessed in England) is difficult to be regularly taxed ; because a state, and especially a mercantile state, should avoid any severe inquisition into the circumstances of individuals.

The wages of labour should in no case be made an object of direct taxation.

Taxes on consumable commodities include a large extent of objects ; and though they operate, in general, according to the voluntary humour of the individual, reach all the three sources of revenue, the rent of land, the profits of stock, and the wages of labour.

In selecting consumable commodities for taxes, luxuries should invariably be preferred to the necessities of life, and to the raw materials of manufacture. It is admirably contrived by Nature, that every thing useful to the life of man arises from the ground, but few things in that degree of usefulness of which they are capable ; and the same idea applying strongly to many articles of luxury, there is, between the first existence of consumable commodities, and the time of their consumption, an extensive field to engage the ingenuity and vigilance of financiers. Yet taxes on consumable commodities will never be productive of a very considerable income to the state, unless they extend to luxuries of general use ; the aggregate consumption of the inferior ranks of people, being much greater both in quantity and in value, than that of the opulent, who form, in every state, a very small proportion of the whole number : At the same time it
should

should be observed, that to the happiness and affluence of the lower classes, comparative with the same classes in other nations, we are to look for the real health and strength of the kingdom.

It is difficult, however, to draw a strict line between luxuries and necessities, many articles of clothing, furniture, and provision, being rendered necessary to the individual by the usages of his country and the opinion of his equals. A due distinction can only be made by the discernment and good temper of the state, which should ever remember, that taxes directly striking at the actual necessities of life, operate like the barrenness of the earth, or the inclemency of the heavens.

Some proportion should be observed in throwing the burdens between the owners of land and of capital stock, the great sources of revenue; otherwise the one will cease to improve agriculture, or the other will be disposed to remove his capital from trade. The various objects of taxation, which do not come strictly under the description either of land-taxes or duties on consumable commodities, will furnish a wise Legislature with sufficient means to attain this end.

There are cases in taxation where we may cut off the roots in attempting to extend the branches. It should not escape remark, that every enhancement of a particular duty, operates to lessen the produce of the antecedent duty, and that the new produce will sometimes be less than the produce of the old tax; according to Dean Swift's maxim, that in the Custom-house arithmetic, two and two do not always make four. In the well-known instances of augmenting the duties on gum Senegal, and reducing those on teas, the consequences were, that the increased rate diminished, and the lowered rates increased the produce of the respective taxes.

The freedom of exportation should be kept sacred, and be untouched by taxes, except in very few articles, when it may be found expedient to make a tax operate in the nature of a prohibition, or to favour some particular manufacture.

It is to a certain degree true, that taxes impel labour; and if it were possible for this country to pay all her debts, a reasonable doubt might arise, whether it would be expedient for her to reduce her taxes, farther than a few exceptionable ones which affect the necessities of life, and the materials of manufacture.

Whilst

Whilst taxes amount only to a deduction from the conveniences of the individual for the public service, they may be extended, without scruple, as far as the public exigency requires : But there is a certain point where they begin to be exorbitant and destroy industry, by producing despair in the industrious. To toil incessantly in want, is too hard a condition for human nature to bear ; yet an industrious country may long continue rich under severe taxes, as a strong and active body may enjoy health under unwholesome diet and hard labour.

It would answer little purpose to enter here into a deduction of our contributions and taxes, from their origin, and to state to your Lordship the danegeldts, escuages, carucages, tallages, purveyances, ransoms of Jews, fines, quinzimies, and benevolences. The progress towards any liberal notions of taxation was slow ; so late as the 31st Henry VI. taxes were laid on every stranger abiding six weeks in England ; in the reign of Edward VI. there was a poll-tax on sheep ; under the usurpation of Cromwell, a weekly meal was a favourite contribution ; and even under William III. there was a regular act of parliament to levy a tax on all marriages. Principles of commerce seem not to have engaged the parliamentary attention before the æra of the Rebellion, and articles of export trade were to a late period a principal branch of the Customs. Our trade-regulations, including the various detail of prohibitions, drawbacks and bounties, are since become extremely voluminous, and by the daily accessions of a century, have certainly contracted many defects, and much intricacy ; nor is there a doubt but that they might be simplified and revised with much advantage both to commerce and revenue.

For the present, however, it seems sufficient to observe, that our system of taxation, though obliged to comprehend so large a variety of objects, and drawing such immense sums from the people, is in general guided by just principles of political œconomy, and has been found thus far apparently compatible with the industry, affluence, and prosperity of the State. Our principal taxes on necessaries are on salt, leather, soap, and candles, which produce on the annual average near 200,000*l.* each ; they are all to a certain degree detrimental to the industrious poor, and raise the wages of labour ; but they have a gradual operation which much softens their tendency, and they are not hitherto found to

cramp the maintenance and support of the lower class, so as to diminish the useful population of the country.

We should not derive much advantages from an enquiry into the taxation of other States, because regulations which are wise in one country, may be quite inapplicable to another; yet some comparative satisfaction may result to an Englishman, from recollecting the duties in Holland on the consumption of bread, fish, and fruit, &c.; the excises upon butchers meat, and the chief necessaries of life, in many of the Italian States; the Spanish *alcavala* of six per cent. upon every sale of any property, moveable or immoveable; the French capitation, their corvees, Farmers General, depreciations of coin, taxations of the public debt, and above all the personal taille, which construes every shew of improvement into a proof of wealth, and taxes it accordingly.

In the result, France raises less than fifteen millions sterling, and with much distress and difficulty, upon three times the number of inhabitants from which England raises above ten millions; and yet this island, thank God, does not, under all her burthens, yet exhibit any one symptom of internal decay: The universal luxury of her inhabitants, though a thesis for moral censure, is a decisive proof of her opulence. Her Excise and Customs* have risen in the present year, even beyond their usual level, and by shewing the extent of home-consumption, imply an increasing produce, and quick circulation; every known criterion, and every external appearance, concur in proving the quantity of money within the country to be unusually great.

* The gross produce of the Excise for the year 1778, ending 5th July, amounted to	—	—	—	£.	s.	d.
				5,754,076	0	1
Ditto for 1779,	—	—	—	5,869,081	18	7

The gross receipt of the Customs for the whole year 1777, amounted to	—	—	—	£.	s.	d.
				3,293,200	0	0
Ditto for 1778,	—	—	—	3,538,040	0	0

The net payment of Customs into the Exchequer for Lady-day, Mid-summer, and Michaelmas 1778, amounted to	—	—	—	£.	s.	d.
				1,656,513	8	4½
Ditto for 1779,	—	—	—	1,818,768	11	11½

The next consideration is, how to derive from such appearances the solid assistance which our emergencies require; and this task, after a few cursory remarks, I shall cheerfully leave to those who have financial ability, and will employ it on the resources and spirit of the nation.

It is a paradox without ingenuity, an extravagance without fancy, to state that burthens create powers, and that this country is become proportionably affluent by the increase of her incumbrances; but it is a plain truth, that though the incumbrances are great, her trade and commerce are still flourishing. It has, in former times, been made an argument for adding to the public burdens, that their bulk has not yet overwhelmed us: At present we want no argument beyond the iron one of necessity. We have no choice;—Great and vigorous exertions, both of finance and force, are become essential to the maintenance of our rank among nations, our credit, and our commerce.

Some respectable individuals have proposed, on the present emergency, to suspend the practice of borrowing, and to call upon every subject in the kingdom, for a direct aid equal to the public wants; that aid to be proportioned either to real capital, or to income. It is impossible not to treat with the utmost deference and regard, any proposal originating in that spirit of public virtue, which ought to guide the whole country through the storm in which she is struggling. Yet it may be doubted whether such an idea would be in any degree practicable, and if it were, whether it would be expedient.

Supposing the general income of the kingdom to be 100 millions, or the total capital to be 1000 millions (which, however, are points, at best, very conjectural), it is indisputably clear, that $7\frac{1}{2}$ per cent. collected on the one, or $\frac{3}{4}$ per cent. collected on the other, must produce seven millions and a half, which, if raised in sterling money within the year, might well be applied towards the support of the war.

The different adopters of these ways and means, do not quite agree whether they would draw for this supply on the capital of the kingdom, or on the revenue; but they concur, and with an ability which indeed warms the imaginations, and expands the hearts of their readers, in stating what, however, amounts to no more than this, that there is a certain quantum of property within the island, a certain proportion

tion of which amounts to a certain sum, which will be a very convenient assistance, if parliament can contrive to get it.

So far, however, as the practicability is in question, the corner-stone of the whole expectation is to be laid in the airy regions of sentiment, and in that unanimous concurrence, generosity, and public zeal, of eight millions of people, which is to lead them with one heart, and one hand, to state and to give accurately and scrupulously their respective proportions.

There is, indeed, a precedent of such exertions in Holland, where 2 *per cent.* was supposed to be faithfully paid by voluntary contribution; but the exigency was of the most urgent kind, as it operated upon a people collected within a small territory, and engaged in a general insurrection. At Hamburgh also, it is a frequent practice to obtain a conscientious payment of 4 *per cent.* on the whole property of the inhabitants, and it is delivered into a public coffer, without declaration of the amount of each contribution; but this is a very considerable impost, levied too within a single city, and not more remarkable than a Bristol subscription to any object of popular regard.

It is not likely that any great difficulty would arise here from the sum being too large for our proportion of circulating cash. If it were possible to infuse into every breast a *quantum sufficit* of public enthusiasm, there can be little doubt that seven millions and a half extraordinary might be drawn together in this way, as practicably as by a loan on new taxes. We know that there is within the kingdom above twenty millions sterling of gold currency; for above sixteen millions of guineas actually appeared upon the salutary operation of reforming the gold coin; an operation which cannot be mentioned, without a wish to see it extended to our silver coinage, both for the benefit of trade, and for the prevention of a capital crime which is become very frequent!

The truth is, that a contribution, which, in order to be effective, must be so general as to extend even to the daily scrapings of halfpence from the hands of peasants, cannot be the voluntary measure of an extensive empire. We know that opulent and zealous subjects can exclude the rays of the sun from their houses, in order to shut out a window tax; we see wearied coach horses strained twenty miles extraordinary, to save two pence per mile on post-horses; and yet we are to expect seven millions sterling, as a voluntary benevolence! Disinterested enthusiasm is a rare and short-lived plant,

plant, and not of rampant growth : It is of the sensitive kind too, and shrinks when touched by the hand of a tax-gatherer. If the proposed contribution were secret, it would fall hard on the best and warmest-hearted subjects of the state, but would bring more blanks than a guinea lottery from individuals of another description. If it were open, it would be oppressive and odious ; nor would the spirit of transactions of a mercantile country bear an universal publication of every man's circumstances ; and farther, as the declarations of personal property would in general be much contracted within their real value, the difference would fall on land owners, and men having ostensible possessions.

Happily, however, this idea is not practicable, for it certainly would not be expedient. Few people could make the requisite exertion, without encroaching more or less on their capital : And this general effect would operate as a fatal blow to our manufactures and agriculture, which not only raise and distribute a competent portion of maintenance to every part of the nation, but furnish the fund to all the supplies of the year. The superior ranks in the state would reduce their domestic establishments, the lower classes would curtail their expences, the several vendors of superfluities would suffer, the farmers markets would be lessened, the general decay of trade would occasion a decrease of the public revenue, and the deficiency must either fall on the sinking fund, or be made up by fresh taxes. And though a proportion of the money voluntarily contributed, and thus diverted from taxed objects of expence, would, in a course of time, return to circulation, and be again productive to the state, the present object would not be attained.

In 1720, Mr A. Hutchinson stated, in the House of Commons, and afterwards published in his Treatises, a scheme for the payment of the public debts. He proposed that every individual should charge himself with his proportionable share of those debts, and contribute that share for the entire discharge of all our funds and public mortgages. The idea was magnificent, and filled the mind ; but every man who reasoned upon it agreed, that such a scheme (supposing it practicable) would fall partially and heavily on visible possessions of lands and houses, and that every other species of property capable of concealment would be concealed.

It might possibly become expedient to collect from individuals as much as they would give. An extremity too might arrive,

arrive, in which, under a choice of necessary evils, it might become the best alternative to raise supplies upon the ordinary unappropriated revenue, or upon the produce of the sinking fund, which together would afford an interest equal to about one hundred and thirty millions sterling.

But I trust again and again, that the times are very far from wanting such assistance and such aids.

There is every reason to hope, that under the four considerations of new taxes, increase of particular subsisting taxes, improvements in the present modes of collecting, and appropriations of public claims, possessions, and contingencies, there are ample, easy, and safe resources for many years :

1. Under the head of luxuries there remain many objects to assist revenue, and new ones daily arise to exercise the talents of a financier. It is an old-fashioned witticism, that of all mines of public revenue vanity is the most inexhaustible, and the easiest to be worked.

“ To catch the manners living as they rise,”

is an useful art in taxation ; it must be exercised, however, with gentleness ; nor must it bear hard upon objects, which exist rather in the caprice than in the convenience of the consumer, and which, from their intrinsic value, cannot bear any considerable impost. In 1767, 1,500,000*l.* was borrowed on a duty upon ladies chip hats ; the duty was made larger in proportion to the value, that it might be productive ; the consequence was, that chip hats were discontinued, and the tax produced nothing.

The articles of luxury, which are not of mere vanity, but of general utility, are extremely numerous in a rich and populous country like this. And though it must be confessed that this field of taxation, which is highly productive in its nature, has been reaped with great industry, there are several good gleanings still to be collected from it. A tax on all saddle-horses might, perhaps, be laid and levied much in the same manner as the late tax upon servants : Such a tax would certainly be productive ; and if it should operate in any degree as a discouragement to that species of expence, it would not be unfavourable to agriculture ; the retrenching of individuals in this article would operate in favour of others more beneficial to the revenue ; and the importation of foreign oats, which is at present considerable, would be reduced. A moderate tax, however, would not occasion any check or revulsion in the present system of expence ; and if such a tax
were

were extended to the coach and chaise horses of private persons, it would give some little collateral support to the present tax on post-horses. The last-mentioned tax being at 33 $\frac{1}{3}$ per cent is thought by some too high, and to have given a sudden check to that mode of expence. This may be so in some degree ; but we must also take into the account the disposition which men feel to evade the operation of every new tax ; and also the present circumstance of the camps, which prevent much of the general intercourse at other times going forwards through the kingdom ; and it is more severely felt by the innkeepers, because, they are, at the same time, exposed to great losses and hardships from the frequent marchings and quarterings of troops for the public service. There can be little doubt but that the posting business will gradually recover its tone. In the mean time this tax, tho' it may in some degree lower the produce of the wheel duty, and indirectly other minuter taxes, is very productive ; and it will be much improved whenever the door is closed against some frauds, to which the present mode of collection is open, and which have also crept in through the exemptions given by the act of parliament.

Printed pamphlets and hand-bills are not unfair nor unpromising objects for a small stamp-tax. Nor would learning suffer, or its productions be discouraged, if books were moderately taxed. Bills of entrances, clearances, cockets, and other formal papers used in commercial transactions, are certainly numerous enough to make a small stamp-duty very productive ; these, however, are objects which require caution and previous enquiry. A new stamp-duty on certificates to be given to all persons qualifying themselves for lucrative offices and employments, might be laid with much less scruple.

Public places of amusement are with some a favourite object for a slight impost. But this measure, would, perhaps, be grating to the feelings of the people, beyond other more productive taxes, and, if it operated as a discouragement to places of public amusement, would collaterally affect other sources of revenue.

The *viceffima hereditatum* of the Romans has long been adopted by the Dutch, in regard to all collateral successions of property ; and some of the Dutch regulations might be borrowed with advantage, if any institution of the same kind were adopted here. Many successive English ministers have had

had it in contemplation, but have always found it liable to difficulty, and open to much evasion, from the nature of British property both real and personal, and from the various established modes of trusts and transfers. Such a tax, if established, would in many cases be paid with perfect cheerfulness to a considerable amount, and in others would contribute towards drawing something to the revenue from long minorities, where there is much property hoarding and increasing under the protection of the public, without paying any proportion towards the public expence.

2. The augmentation of subsisting taxes is a most useful expedient, wherever the commodity to be taxed will bear the additional impost; because there is a probable foreknowledge of the produce, and little expence in the collection. It has hitherto been found in most instances, that our general consumption has gained ground under the pressure of increased taxes; but there is a point beyond which particular duties cannot advance, without the hazard of a fall, from which they may never rise again. Indigo was a principal product of Jamaica, and flourished much under the old duties; but when the legislature imposed three shillings and sixpence *per* pound on it, the planters dropped the cultivation entirely; and though the parliament repealed the tax, the people were either unable or unwilling to recover the manufacture, which in 1747 revived in the Carolinas, and was supported by a British bounty.

There is no doubt that stamp-duties might be increased with advantage in many cases, according to the value of the sums or property to be secured or transferred. A small duty of registration might also be required on the transfer of some particular species of property; such a duty, however, would fall frequently upon the seller, under such circumstances as to operate in aggravation of distress. A considerable stamp-duty on the probates of wills, on letters of administration, and on the copies of all wills, was granted by an act of the last session; but the proving of wills was not at the same time sufficiently enforced.

The entire abolition of franks would undoubtedly be attended with an additional revenue, which might moderately be estimated at 80,000*l.* a-year; many awkward and expensive arrangements must however be substituted in respect to correspondence on parliamentary and official businesses. Public expediency may in due time require such a measure; it

it would, however, be matter of some regret to see parliament deprived of an old, and not unreasonable distinction.

Some respectable writers have proposed as a good measure to equalize the land-tax. I may possibly be misled by a partiality towards our own part of England; but I conceive such an idea to be replete with objections. It is always dangerous to change the established course of a very productive tax: It would in this instance be unjust, because the proprietors of low-rated estates have, in many instances, purchased them upon the faith of a settled and permanent tax: It would be inexpedient, because it would operate as a punishment on late improvements, and would ruin many landlords now in a course of beneficial cultivation. It has hitherto been deemed the best feature of our land-tax, that it is not subject to variations. It may be true that the rent of lands alone amounts to twenty millions sterling; and that the land-tax, taken at one-fifth not only of all the land-rents, but of all house-rents, and of the interest of all capital stock, produces a sum equal to one-tenth only of twenty millions: But a dry deduction of arithmetic is no just argument for a forcible and violent operation of revenue. The more plausible arrangement of levelling the whole present duty to two shillings, in order to collect it upon a new survey and equal valuation, is exposed to all the same objections. It might, however, be less unfair, if a fifth shilling were ever to be granted, to take that addition upon a new valuation.

It is the opinion of some credible and well-informed men, that the bounties paid on corn operate little with the farmer, either directly or indirectly, as an encouragement to that branch of agriculture; that they accrue to the benefit chiefly of artful factors, are sometimes fraudulently managed and received upon corn, which is actually brought back to the kingdom sometimes even without quitting our coasts; and that, admitting those bounties to have hitherto had the salutary effect ascribed to them (which however is disputable), they are at present a source of much unavailing expence to the kingdom. I understand the subject too imperfectly to say more than that, in fact, the expence sometimes exceeds 300,000*l.* a year, and that the annual saving of one half of that sum, would be equal to the interest of a loan of five millions.

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There are other existing bounties which may deserve an enquiry; and it is a common suspicion too, that many frauds have crept into the whole business of drawbacks, as well by the re-exportation of foreign goods, which are afterwards re-landed for home consumption, as by favourable certificates on manufactured materials, and by the other modes, to the disadvantage of fair trade, and to the great detriment of the revenue.

3. Nor is there any doubt that the income of the public might be greatly increased (and commerce at the same time be benefited) by improvements in the present modes of collecting.

In articles which must remain subject to a Custom-house duty, much improvement may be made by a liquidation of the duties, and a revival of the book rates. New taxes having been added and superadded to the old from time to time, it is become a matter of science to know, and an occupation of great dexterity to compute them. For example, a pound of nutmegs is charged with nine different duties, 1s. 8d. $\frac{1}{16}$, $\frac{1}{16}$, $\frac{1}{16}$, $\frac{1}{16}$, &c. &c. &c. This method, or rather want of method, is embarrassing to commerce; for it takes up time, which is valuable to the merchant, and must be paid for; it creates an additional expence in management, and it makes the attendants about the Custom-house the agents of the importers; which circumstance is either burdensome to the merchant, or has a manifest bad tendency to the revenue. The duty, likewise, by these small fractional additions, has, at last, in many instances, been raised too high, and the article is then either smuggled or debased. By a liquidation of duties, the expence of collection might be much diminished; and the payment being made earlier, and consequently less chargeable to the merchant, his temptations to clandestine trade would be lessened, and the revenue would gain.

How far it might be expedient to convert the liquidated duties into duties *ad valorem*, may be a matter of some doubt, and would well deserve a previous enquiry and consideration. The prevalent system of fixed duties has the important merit of long acquiescence and experience in its favour. Nor would it be easy to obviate the frauds used in fixing the value, though improvement might certainly be made in that respect, if a considerable part of the Customs were so charged. At present, the duties *ad valorem* are mostly very high, and intended not to raise money, but to prevent the importation.

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The advantage of laying different taxes on a commodity, through the several stages of its progress towards the consumer, in preference to collecting the whole upon one of the stages, consists in dividing the temptation to fraud through the different individuals ; but this idea has been thought by some to be carried too far. It is supposed, for example, that a considerable advantage would result both to the revenue and to consumers, if the different taxes upon beer were all laid on the malt, it being much easier to defraud the revenue in a brewery than in a malt-house ; and such a duty would reach private breweries, which at present have a partial advantage. The objection, that this plan would lay too great a load upon the maltster, is in some degree weakened, by observing that the whole is at present paid, with all farther additions, by the brewer. In other instances, it is thought that the revenue suffers by the duty being paid in the first stage. Sugar, for example, is charged with a duty on importation ; the West India merchants pay that duty ; the sugar-refiner repays him with interest, and commission ; the grocer repays the refiner in like manner, and is repaid by the consumer.

A charge of interest and commission upon the sum advanced for the duty, certainly arises upon a taxed commodity every time that it is sold before its consumption ; and this consideration, added to the time and expence of transacting business at the Custom-house, has led some to suppose, that, in all articles which do not pass directly from the importer to the consumer, the sum added to the price, on account of the duty, may be computed at one-third above the duty. This is one reason why Excises are more productive than Customs, and preferable in a mere question of revenue.

It certainly appears too, from experience, that the Excise laws confounded the operations of the smugglers much more than those of the Customs, and that the nearer the latter, without vexation to the people, can be made to approximate to the former, the more productive they will be. There are many articles of great and valuable consumption, where goods might be warehoused and pass by permit. It is evident too, that the Excise laws might be applied to the duty on wine, without any danger to popular liberties, and with great benefit to the general health. Tea is so portable and so valuable an article, that it is the favourite object of smugglers, by which the revenue is defrauded to a great amount ; and large sums, by this clandestine trade, are sent annually

annually out of the kingdom into the continent. It has been estimated, that above eight millions of pounds of adulterated, unwholsome, and smuggled tea, are annually consumed within Great Britain. It is this article too which bears the expence of many smuggling vessels, and supports them in bringing other objects of clandestine trade. If it were practicable to subject tea to a general excise, the duty might, perhaps, be lowered, so as to leave this commodity at two-thirds of the present price to the consumers, and yet to raise a much larger duty to the State. In Holland, a tax is levied on each person for a licence to drink tea. This, on individuals, would amount to a capitation; upon families, it would be a mere house-tax; and in either case, would lose the advantage of a tax on consumable commodities, which should operate according to the voluntary consumption.

The expence of levying the Customs, in the salary of officers, and other incidents, amounts to ten *per cent.* that of the Excise to about five and a half *per cent.*

Duties at first are frequently imposed as experiences, and there is great excuse for the makers of the several revenue laws, however confused and ill contrived they may appear. But after so many years experience gained, it is surprising that no person has the public spirit to form a plan for making the collection of the revenue more simple, and of course more productive. Many individuals have knowledge enough in the management, mysteries, and intricacies of trade, to reduce such a reform to practice; and the respectable merchants of England, would zealously assist. It is an unfortunate, but generally received opinion, that great schemes of reformation must have quiet times to give them birth and effect. The reverse of this is perhaps the truth; for when affairs go smoothly on, idleness and self-indulgence are generally an over-match for public spirit; and men are not easily prevailed upon to quit the beaten road. But times of difficulty naturally and forcibly call forth activity and exertions.

4. In the appropriation of public claims, possessions, and contingencies, there are various great resources accruing to the public.

Some individuals have built high expectations on the crown lands; others have taken possession of all the public tolls and turnpikes; and others again have looked into the poor houses for a large supply of revenue. Without reprobating, or even disputing the notions of respectable men, whose spirit and abilities

bilities are exemplary, and useful to the public, I am content to call your Lordship's attention to matters more obvious.

In 1781, nineteen millions sterling will fall from an interest of 4 *per cent.* to 3 *per cent.* In 1782, 4 millions and one-half will fall from $3\frac{1}{2}$ to 3 *per cent.*; and the saving in these instances alone will furnish a fund for the interest of seven millions. There are several accessions also annually accruing to the public from the expiration of life annuities.

But the East-India Company alone present great and ample resources. In their approaching application for a renewal of their charter, there can be no doubt that the fostering attention and tenderness which was shewn to them on a late occasion, will be continued to an establishment, from which this empire has derived, and continues to derive so large a branch of its commerce and revenue. On the other hand, it is as little to be doubted that the Company will be sensible of the constitutional right (and perhaps the equity) of the claim to their territorial acquisitions; and that, in the arrangement of these great considerations, they will, in return for continuing their fortunate monopoly, be able not only to furnish a considerable assistance to this country in money, but an ample income from their acquisitions, to be employed as a farther and permanent resource.

Here I shall close this subject, and if in the candid consideration of our difficulties and resources, I have been fortunate enough to impart any share of that confidence which has grown upon me through the whole progress of this enquiry, or to invite better reasonings to a similar effect, I shall feel satisfied with the sacrifice of a leisure in other respects of little consequence.

Sic nos in luce timemus

Interdum, nihilo quæ sunt metuenda magis, quam

Quæ pueri in tenebris pavitant, finguntque futura.

Hunc igitur terrorem animi, tenebrasque necesse est,

Non radii solis, nec lucida tela diei

Dilcutiant, sed Naturæ species, ratioque.

LUCRET. 6.

Greenwich, Nov. 4. 1779.

UPON closing the preceding letters, I have had leisure to advert to the printed accounts of some occurrences which have lately engaged the public attention; and I should think
that

that I had very imperfectly executed my first proposition, of stating to your Lordship "the sincere sentiments of a plain mind upon things as they are," if I were to keep back the first and genuine ideas which occur to me, respecting the recent applications of the Irish parliament for a free trade. I proceed, however, in this new task, more destitute of competent information, if possible, than your Lordship has thus far found me; but my pen will at least be guided by a similar anxiety to promote candid recollection, and fair enquiry.

And here too we must divest ourselves of all prejudices contracted from the popular altercations of the day; we must endeavour to enter upon the subject before us with as much benevolence, and as little partiality, as may be compatible with the just interests of the society to which we belong. The wish, indeed, of all good and prudent men, both in Great Britain and in Ireland, must be, to shun with abhorrence all the contagious delirium incident to national questions, and to promote only that constitutional warmth, which may act kindly, and with an invigorating influence, in both kingdoms.

It is not the strict policy of a former century, or the accidental distress of the present hour; it is not the supposed procrastination of a reasonable hope, or the harsh tone of a precipitate demand; it is not an imaginary neglect on the one hand, or an urgent eagerness on the other which should call forth between two countries connected together by the ties of sovereignty, language, law, blood, interests, and situation, any unbecoming expression, or any ungenerous sentiment. A kind and manly confidence in the equity and wisdom of Great Britain should regulate the expectations of Ireland; a due persuasion that Ireland is incapable of unworthy motives, or unreasonable wishes, should preside over the deliberations of Great Britain. Hasty inferences, and decisive assertions, are fit only for disputants who do not seek fair discussion, and cannot or will not understand each other. The respective interests of Great Britain and Ireland should be considered in a very different tone and temper; without passion, but with earnestness; without precipitation, but with all practicable dispatch. The distress of Ireland (by whatever circumstances occasioned) exists and operates; Great Britain cannot hesitate to give relief; the principal wing of her buildings is in danger; it is for the safety and strength of the great centre-edifice, that every part should be diligently examined, and sufficiently repaired.

It

It is an indisputable and undisputed fact, that there has prevailed through the times in which we live, a voluntary and warm-hearted anxiety in this country, to express her sense of the affectionate conduct of Ireland. It would be superfluous to refer your Lordship to the various acts of parliament, made in this disposition, during the last five years; they were numerous, but have not had the beneficial effects which were meant :—

*Nam neque corda sonum reddit, quem vult manus et mens,
Poscentique gravem persæpe remittit acutum.*

The growing distresses of Ireland have overpowered the endeavours of Great Britain to avert them; and we are now told that “nothing short of a free trade” can give relief!

It was wisdom in the Irish Parliament, to chuse an undefined expression upon a subject so complicated and extensive in all its connections and consequences. The whole consideration is now opened to both kingdoms, and it is the interest of both to come to an early, kind, and efficient conclusion.

It is possible that there may be many individuals in both kingdoms, who know as little of this subject as I do; and I freely own, that the doubts and difficulties which the first view of it suggests to my mind, are such as preclude all farther reasonings without fuller information. The questions to be asked are indeed numerous, nice, and intricate. Theoretical deductions will not assist us; trading establishments, regulations of commerce, and the whole system of revenue, are involved in the proposition. A principal spring or wheel of a complicated piece of clock-work may be deranged; but to turn the key round upon the instant with violence, would tend only to demolish all the component parts; if we value the machine, we should previously examine it. When I state my reasonings to your Lordship, I shall be better understood.

I do not wish to carry back your attention to the days of Prince Fitz-Murchard or Earl Strongbow. It would give me little concern if the histories left by Giraldus Cambrensis, Hoveden, and even Mathew Paris, had been buried with the historians; nor do I feel anxious to bring to light the ancient statutes and ordinances of Henry the Third, Edward the First, and other early reigns, supposed to be made for the purpose of binding Ireland. The antiquated discussions upon the fact of conquest; at what particular point the rights of the conqueror are restricted by the laws of nature and reason; whether the principles of subjugation can extend to any exorbitancy

tancy of power ; and whether implied acquiescence constitutes a positive acceptance ; are questions little calculated, at any period of our history, to promote any good purpose to either kingdom.

It is a political truth more material to be known, that happiness and strength should be extended through the constituent parts of an empire, as far as wise and beneficent laws can operate to that effect. It would next be easy to shew, that public happiness and strength are diffused in proportion to the plenty and convenience with which not only the natural wants of a people are supplied, but such adventitious ones as are superinduced by universal habits and industry : When this end is not attained to a certain degree, an empire may indeed exist, and may increase in numbers, but it will grow, like an unwieldy body, liable to dangerous and acute humours.

Whatever may have been the system of government adopted or accepted by Ireland, the recent and most interesting fact is, that she now complains of some distresses which she conceives to result from that system. Those distresses are possibly no more than may have resulted from temporary causes ; from the late rebellion within the colonies, or from the calamities incident to war ; but we know perfectly, that the complaint is founded in real sufferings. The first inference which would arise from this fact in any mind reasoning kindly towards a part of the empire, and discreetly in respect to the whole, is, that the Irish, as fellow-subjects, are entitled to every relief compatible with the general interests. Still, however, we decide without precision, and must draw the circumstances of the two countries to a nearer comparison, if we mean to form any useful conclusion.

The most obvious remark which presents itself is, that Ireland, possessing, on a smaller scale, nearly all the natural advantages of Great Britain, and having, besides, in point of commerce, some others peculiar to her situation towards the prevailing winds, has yet, in all ages, been comparatively poor and distressed.

The reasons why this phenomenon has so long existed, and why Ireland has not hitherto availed herself of the blessings which God and Nature seem to hold forth with a liberal hand, are variously assigned ; and as they have generally received some colour from popular and occasional appearances, there is cause to suspect that they do not reach the origin of the evil.

I have seen it somewhere remarked, that the madness of Ajax, who took a flock of sheep for his enemies, would be the wisdom of Ireland; and that a principal cause of the poverty of the latter was the system of her landlords, who, in defiance of the practice and prudence of all other nations, had preferred pasturage to tillage, and, by restraining the industry of the tenants, had reduced numberless families to the alternative of either leaving the kingdom, or strolling about in beggary. Sir William Temple attributed the poverty and distress of Ireland to her plenty and superabundance. In another part of his works, he takes notice, that the Dutch had turned over to the Danes the patriarchial trade of cow-keeping, for supplying them with lean cattle; and to the Polanders that of plowmen, for growing corn for their use, in order to reserve their own lands and people for better and more useful employments. Such, in fact, may be the situation of the nations alluded to; but perhaps it is less the work of policy than of local circumstances. At the same time, if we even should admit, that a country which addict itself chiefly to grazing, or even to grazing and agriculture, will generally be poor, we do not describe the case of Ireland: It has not been the system of the Irish merely to support herdsmen and shepherds by grazing, nor to raise cattle to be sent in flocks to distant countries; but they employ many useful citizens in a variety of manufactures, to which the simple occupations first alluded to furnish only the materials. It is still, however, to be remembered, that the mere necessities of life are raised by the labour of a very small proportion of people; artificial wants and habitual luxuries must be introduced, to occupy those in manufactures who are not engaged in agriculture, and to promote a general industry, interchange, and circulation, through the state.

Dean Swift, who ascribed the poverty of his country to a multiplicity of causes, and amongst others, to a radical error in the whole system of Irish leases, to the avarice of landlords in drawing severe rents, and to the undue encouragement of grazing, admitted also that there was a want of an industrious disposition among the people; but he attributed that want to the restraints laid upon their commerce, and to the discouragement of manufactures, which had made them mere hewers of wood, and drawers of water, to their neighbours. Under this impression, he was wont to quote a verse from the book of Exodus: 'Ye are idle, ye are idle, cried Pharaoh unto the children of Israel; go therefore now and work;'
 I
 for

‘ for there shall no straw be given you, yet shall ye deliver
‘ the tale of bricks.’

It is a similar reasoning which has produced the application now before us. And if in our own days we were to state to an Irish gentleman the long-continued poverty and idleness which have prevailed over so large a proportion of his countrymen, he would probably answer,

‘ All this may be true ; but the monopolizing spirit of our
‘ Sister Kingdom is the cause of it. That spirit exercising it-
‘ self upon Ireland in a very early state of her civilization, nip-
‘ ped her disposition to industry, and indeed made it impos-
‘ sible for her to become industrious. In the very infancy of
‘ our country, and whilst we were contenting ourselves with
‘ the exportations and sale of our cattle, you made an act (b)
‘ to prohibit these exportations. We next gave our atten-
‘ tion to the increase of our sheep, in order to export wool ;
‘ but you forthwith (c) prohibited the exportation of wool,
‘ and made it subject to forfeiture. We then endeavoured
‘ to employ and support ourselves by salting provisions for sale ;
‘ but you immediately (d) refused them admittance into Eng-
‘ land, in order to increase the rents of your lands, though
‘ you thereby raised the wages of your labourers. We next
‘ began a woollen manufacture ; but it was no sooner esta-
‘ blished than destroyed ; for you prohibited (e) the exporta-
‘ tion of manufactured woollens to any other place than Eng-
‘ land and Wales : And this prohibition alone is reported to
‘ have forced 20,000 manufacturers out of the kingdom.

‘ The Navigation Act (f) had unwittingly but kindly per-
‘ mitted all commodities to be imported into Ireland, upon
‘ the same terms as into England : But by an act (g) passed
‘ three years afterwards, the exportation of any goods from
‘ Ireland into any of the Plantations was prohibited : And as
‘ if that had not sufficiently crippled the benefits given by the
‘ Navigation Act, we were soon (h) afterwards forbid to im-
‘ port any of the enumerated commodities from the Planta-
‘ tions into Ireland. This restriction too was much enforced
‘ by subsequent acts, and the list of enumerated goods was
‘ much increased. I say nothing of your regulations respect-
‘ ing

(a) 8 Eliz. cap. 3.

(c) 13 and 14 Car. II. c. 18.

(d) 18 Car. II. cap. 2.

(e) 10 and 11 William III. cap. 10.

(f) 12 Car. II. cap. 12.

(g) 15. Car. II. cap. 7.

(h) 2 Car. II. cap. 26.

' ing glass, hops, sail-cloth, &c. and other inferior barriers
 ' and obstructions to our commerce : We subsisted under all
 ' this, and under a drain also, which has gradually increased
 ' upon us, by remittances to our own absentees, English mort-
 ' gagees, government annuitants, and other extra-commercial
 ' purposes, to the amount of half a million sterling annually.
 ' And though we retained no trade but in linen and provisions,
 ' the latter had been under three years prohibition, during
 ' which period we lost the principal market for our own beef,
 ' though three-fourths of our people were graziers. Many
 ' of us indeed carried on a clandestine trade, and it was essen-
 ' tial to our support ; but that too has been lately checked,
 ' first by the revolt of the Colonies, and now by the war with
 ' France and Spain.

' Our annual remittances and debts to Great Britain now
 ' increase with our distresses ; our subscriptions for loans have
 ' been lately filled from Great Britain ; our estates, when sold,
 ' are purchased by Englishmen ; our leases, when they ex-
 ' pire, are raised by absentees ; the drain is become greater
 ' than all our means of supply ; our manufacturers find little
 ' demand for their work, the farmers sell their produce with
 ' difficulty ; our land rents are indeed estimated at near three
 ' millions sterling, but our land-holders will soon be obliged to
 ' reduce them. We allow that several of your restrictions up-
 ' on us have lately been much softened or modified, but the
 ' want of an annual profit in our intercourse with Great Bri-
 ' tain equal to our remittances still prevails, and is every hour
 ' more felt. By the unfortunate situation of the Colonies,
 ' we have lost even our old refuge in emigrations. After hav-
 ' ing for many years taken British manufactures, to the annual amount
 ' of perhaps two millions sterling, we are for the present reduced
 ' to non-importation agreements, as a measure, not of expe-
 ' diency, but of necessity. It would have suited the gener-
 ' osity of our feelings, and the affection we bear towards you,
 ' to have made our representations in better and more peace-
 ' able times ; but you see that our circumstances are urgent,
 ' and that your recent indulgencies are insufficient. We de-
 ' sire therefore a free trade, otherwise our distresses must, if
 ' possible, increase, and the conveniency of our ports will con-
 ' tinue of no more use to us, than a beautiful prospect to a
 ' man shut up in a dungeon.'

There is nothing in the imaginary detail here offered to your
 Lordship, which has not been stated to you in better words, as
 often

often as you have had occasion to converse with friends who with warmly towards Ireland, and are moderately acquainted with the principal features in her situation ; and as every complaint of human hardship is entitled either to a refutation, or to some redress, we are next to consider what answer might be given to the allegations now before us.

Believing, as I do, that in these days of general science and liberal disquisition, the respectable and leading men of this kingdom (of which description there is a large proportion), are unlikely to inclose themselves within the rusty and rugged armour of Monopoly, I think it possible that their first impressions might be to the following effect :

‘ Many of the regulations here complained of relate to England’s internal commerce, and may be matters of regret to Ireland, but cannot afford any just cause of complaint : Other circumstances may be admitted, to the extent stated ; but we should hesitate before we admit the causes to which they are ascribed : We might examine, for instance, merely as a question of commerce, whether before and during the late embargo on the usual exports of provisions to France and Spain in time of peace, more extensive, safe, and profitable markets were not opened and encouraged ; by which the price of the commodity, and freight, and the quantity of specie were increased. The emigrations too which are alluded to, as well as some other effects of national distress, were occasioned, perhaps, by the increase and injudicious modes of land-rents, which were thought grievous sixty years ago, and have been generally advanced near one-third since. With respect to the larger question, we will neither criminate nor justify the system of our ancestors. The fact is, that, aided by their general system and progressive industry, the commerce of Great Britain has flourished, and continues to flourish. We are sorry that her Sister Kingdom has not kept pace with her. That she has not done so, is perhaps owing to the frequent interference of civil distractions, and to other causes so forcibly described by Dean Swift, as bearing hard on the industry of the middle and lower classes of the people. We have already given proofs of our conviction, that our interests are in a great degree mutual. We wish that Ireland may be assisted, but we desire, that before proceedings are adopted to reverse all the system pursued by wise statesmen during two centuries, due information may be obtained, and due discretion exercised. In the general anxiety

• anxiety to assist Ireland, it must appear to be as little her interest as ours, to give any sudden shock or precipitate revolution to the course of British trade, commerce, and revenue.
 • Let the legislatures of the two countries act with dispatch,
 • but let that dispatch be guided by a previous and competent knowledge of all the operative and interesting circumstances !

• It is not possible, in the nature of commerce, to decide, without a full investigation of the subject, what can be meant, or ought to be meant, by a free trade ; and till the proposition has been discussed and ascertained, between well informed and well intentioned men of the respective countries, it must vary in every point of view that we can place it.

• 1. Do the people of Ireland understand, by what they ask, the power of exporting their own produce to any foreign country, wherever they can find the best market, except only the countries which may at any time be at war with their Sovereign ?

• 2. Do they imply the power of drawing such goods and consumable commodities as they may want, from any country where they may best purchase them ?

• 3. Do they wish to be allowed a commerce to North America, the West Indies, and Africa, free from the restraints to which it was left subject when the 18th of his present Majesty extended their power of exportation ?

• 4. Do they mean to ask a free trade to Great Britain, their manufactures and produce, when imported into this country, being subject to no other duties than the like manufactures and produce of our own ?

• 5. Do they mean a repeal of particular restrictions, which the relative circumstances of the two countries may, in their opinion, no longer make requisite ?

• Under all or any of these propositions, there are many points of nice and difficult consideration. What regulations or burdens are meant to be proposed, analagous to what now prevail, in regard to the manufactures, imports, and exports of Great Britain ? What prohibitions respecting the export of certain raw materials ? What arrangements in respect to our distant possessions and factories ? Other subjects of discussion will arise, and some upon nice and intricate points of commerce, involved, as it happens to be, in considerations of revenue, and in the maintenance of the public expence. We do not know, that emulation among manufacturers and merchants is mischievous either to them or to the state : We

' do not know that the enterprising industry and increasing
 ' wealth of Lancashire have tended to obstruct, instead of pro-
 ' moting those of Yorkshire : We do not know that the flour-
 ' ishing of Glasgow in her commerce, is any detriment either
 ' to Liverpool or Bristol : We do not know that the prosper-
 ' ity of the staple manufacture of Ireland has lessened the ad-
 ' vantages of a similar manufacture in Scotland. We admit,
 ' at least, that such competitions furnish employment, produce
 ' riches, and encourage population, for the general happiness
 ' and strength of the empire ; and we trust, that there will be
 ' demand and trade enough in the world for the industry of
 ' us all : But we must repeat, that if unadvised measures are
 ' adopted, they are likely to affect the prosperity of the British
 ' commerce, without promoting that of Ireland.'

If it should be the disposition of the respectable and leading
 men of Great Britain to feel such sentiments, and to hold such
 language, it is beyond a doubt that much farther information
 might be collected from them ; and it seems impracticable to
 advance without their aid and advice.

There are many theorems of trade which are plausible on
 paper, yet it may be impossible for trading nations to adopt
 them. Maxims being too narrow to embrace all the combi-
 nations of human events, political operations must often be in-
 fluenced by circumstances.

It is an old, but not the less fallible principle of state-policy,
 that whoever is the cause of another's advancement, contri-
 butes to his own diminution. The opposite position is oftener
 applicable to the respective situations of merchants and mer-
 cantile bodies, or of commercial nations. It is now well un-
 derstood, that the flourishing of neighbouring nations in their
 trade is to our advantage, and that if we could extinguish their
 industry and manufactures, our own would languish from the
 want of emulation and interchange. This reasoning is, or
 ought to be, still better understood with respect to different
 parts of the empire. If we are capable of looking beyond the
 extent of a single shop-board, we cannot consider the Irish as
 rivals in interest, even though they should become our associates
 in lucrative pursuits. Mr Davenant, who had some jealousies
 respecting their progress in particular branches of trade, and
 who, in the close of the last century, recommended the bill to
 prevent the export of their woollen manufactures, was still ex-
 tremely doubtful as to his reasonings, and appears to have ad-
 mitted a position current in the speculations of those days,
 ' that the *lucrum cessans* of Ireland, is the *dammum emergens*
 ' of

‘ of England.’ Sir M. Decker, who wrote in a subsequent period, and upon some points with singular ability, was clearly of opinion, that the restraints on the Irish woollens contributed, in their effect, to diminish the foreign trade of Great Britain. He describes monopolies as a species of trade-tyranny, whereby the many are oppressed for the gain and good pleasure of a few :—‘ Never yet (he observes) was a monopolized trade ‘ extended to the degree of a free one.’—‘ We, in our abundant wisdom, pay dearly all the charges of government, ‘ whilst large classes of our fellow-subjects are made unable to ‘ contribute more than a trifle to the general support.’ ‘ They ‘ exist, indeed, under the protection of fleets which cost them ‘ not a doit ; we contrive to starve them without expence, and ‘ ourselves with ; we drive one part of our people out of trade ‘ by monopolies, and the other by taxes. We bleed ourselves ‘ almost to death, and think to recruit our spirits by devouring ‘ millions of famished fellow-subjects : Thus, by excess of ‘ cunning, we make the ruin general.’

There is a modern anecdote of a Dutchman, who was employed to settle the woollen manufacture at Abeville, and stipulated that no work of the same kind should be carried on within thirty leagues. This might help to introduce and give stability to an useful and expensive manufacture, such as, in the event, that of Abeville has proved. When, however, the advantages are once settled, and the art in question generally known, such a monopoly may indeed give a personal advantage, but it must operate to the detriment of the whole circle which is swept by its radius. Particular merchants or manufacturers, as well as particular districts, may, as in the instance just mentioned, derive a reasonable advantage from the exclusive possession of new branches of trade ; but when those branches have fairly taken root, such advantages bear hard on other merchants, manufacturers, and districts, and operate powerfully against general emulation, and the interests both of commerce and of the state. It seems demonstrable, that the export of native manufactured commodities from any one part of the King’s dominions, must be advantageous to the whole, whenever the burdens and duties are so regulated as to leave no exclusive advantage ; for that again would operate as a monopoly.

Subject to the last remark, it is further demonstrable, that Great Britain loses whenever Ireland is deprived of any reasonable gain. And with respect to the situation of the latter
for

for the western navigation, we know that it is the interest of a dominion to carry on her commerce, from whatever corner she can conduct it to the best advantage; and it would be thought a gross absurdity in the city of London, if, because Bristol is so situated as to have an advantage in the Irish trade, the former should desire to have the port of the latter shut up.

In all these reasonings, the commercial and political interests are inseparably blended. When the liberty of commerce is unequally enjoyed, one part of an empire may be in danger of becoming a burden to the other. An increase of support in aid of the common exertions, might, in course of time, result to Ireland from the advancement of her trade, and from the produce of duties, analagous to those of Great Britain.

It is sometimes found, that a liberty to export manufactures, increases the produce of raw materials beyond the demand of the particular manufacture; and from the experience of the linen trade, it might be doubted whether less woollen yarn would be exported to Great Britain by Ireland, if the export of manufactured woollens were less restrained; in which case the smuggling of raw wool to the continent of Europe might be checked. It is said, that the wool of the southern nations being tender, and that of the northern countries being harsh, it is of great importance to both to obtain British or Irish wool, which, like a middle quality, unites equally with the two extremes, and produces an excellent cloth, that rivals our own. It is the computation of many disinterested writers on this subject, that one pack of Irish wool works up two packs of French wool, which would not otherwise be saleable; and Sir M. Decker labours much to shew, that the benefit resulting to England, by every pack of wool manufactured in Ireland, instead of being run to France, amounts to fifty-six pounds sterling; which indeed he founds upon an estimate, that one-third of what Ireland gets centers at last in Great Britain. It must still be observed, that no extent of the woollen-manufacture can be expected to prevent entirely the exportation of the raw materials, the demand for which is such as to elude all the contrivances of law, and all the vigilance of coast-officers even in Great Britain; and this is analagous to a remark of Mr Locke's, that 'it is death in Spain to export money, ' and yet they who furnish all the world with gold and silver, ' have least of it among themselves; trade fetches it away ' from that lazy and indigent people, notwithstanding all ' their

* their artificial and forced contrivances to keep it there ; it
 * follows trade against the rigour of their laws, and their
 * want of foreign commodities makes it openly be carried out
 * at noon-day.

I must however again observe to your Lordship, that all these theorems of trade, however plausible they may appear on paper, must be received subject to much previous examination, and a diligent discussion of all collateral circumstances. We are not to proceed with that short sighted wisdom which may enable us to shun the mere difficulty of a day ; till less are we, upon a sudden outcry, which like other commercial complaints may be fallacious or ill-founded, to make a sudden revolution in all the practical system of our trade ; and upon the spur of a moment to overturn a plan of commerce and revenue which has been the work of ages.

We are to proceed upon the principle, that what we are to give shall be for the good of the whole : Ireland is a jewel to our crown, and not a thorn in our side. The point is, to know what solid assistance can be given, and in what form it can best be given. When men talk of an union to be completed between two great nations, as the cure of all their ills, they talk rashly, and like the state emeric described to your Lordship in my first letter. The case of Scotland was different in every point of view, and the benefits resulting to her by the act of union do not apply to the present consideration. There can be little doubt, that, in the present instance, the separate legislatures of the two countries are fully equal to all the difficulty : We shall sufficiently know, from a cordial and temperate communication with Ireland herself, what specific measures will be of service to her : We shall know too, from the information to be collected at home, what measures may be adopted with a due regard to the general interests of commerce. We are not to subject ourselves to the remark left by Dean Swift, who says, that in his time, when any thing kind had been intended towards Ireland, she was invariably treated like a sick lady, who has physic sent by doctors at a distance, strangers to her constitution and the nature of her disease.

It may even deserve enquiry, whether the unqualified grant of every thing that human ingenuity can bring within the description of a free trade, would have the effects expected, or convey the relief which is wanted and intended.

It was once supposed, that because the importation of Irish cattle into England had been prohibited, with a view to advance the rents of English landlords, and the interests of the feeding countries, the suspension of that measure might be of use to Ireland : This was accordingly tried (and nearly within our memory) ; but it was a matter of great offence to many of the Irish inhabitants, who resisted the exportation ; few cattle, therefore, were brought to Great Britain, and those were chiefly lean.

We should recollect, that though Ireland has at all times had full liberty to manufacture goods for her own consumption, the consumers have hitherto found it easier to purchase from England many articles both of luxury and convenience, than to make them at home. That jealousy must be very lively indeed, which, contemplating this circumstance, can derive disquietude from such reasonings, as that a people should suddenly run away with an extensive commerce, because they are admitted to a participation of its advantages.

The change is more difficult from indolence to industry, than it is from labour to ease ; and it is forcibly observed by Mr Hume, that ‘ when one nation has got the start of another in a trade, it is very difficult for the latter to gain the ground which he has lost, because of the superior industry and skill of the former, and the greater stock of which its merchants are possessed, and which enables them to trade for so much smaller profits.’

Amidst the difficulties which time, and the fostering attention of this country, alone can enable Ireland to overcome, deserves remark, that she has little coal, is ill provided with wood, and is also without inland navigations. In short, the constitution and establishment of a flourishing commerce imply a well-regulated order through the nation, a steady and effective police, habits of docility and industry, skill in manufactures, and large capitals in trade ; all which can be the result only of a continued and gradual progress, aided by a combination of other favouring circumstances.

No prudent man, however sure of his principles, will venture to issue prophecies upon the course of human events ; but I see much solid ground to hope that an amicable discussion between the two kingdoms, promoted with activity, moderated by temper, and guided by discretion, may tend to convey essential benefits to Ireland, without any permanent disadvantage to Great Britain. I am unwilling to think, for

a moment, that the salutary effects of such a discussion may be frustrated by popular impatience and precipitation.

I shall subjoin * to this Letter a Table of English acts, respecting the trade to and from Ireland ; and also an account of some particulars respecting the Course of Exchange between Dublin and London, the estates of absentees, and the revenue and expences of the Irish Government. I happen to have these papers in my possession, and they seem at least sufficiently accurate to be of some assistance to your Lordship in the consideration now before you.

I am, my dear LORD,

Respectfully and affectionately, &c.

W. E D E N.

* Appendix, No. I, II, III, IV, V.

A P P E N D I X,

No. I.

ACTS made in ENGLAND, restraining TRADE to
and from IRELAND.

Sheep, Wool, &c.

PROHIBITS the exportation of rams, sheep, or lambs
alive, from England or Ireland. *a*

Prohibits the exportation of sheep-wool, wool-fells, mort-
lings, mortlings, yarn made of wool, wool-flocks, fullers-
earth, and fulling-clay, from England or Ireland. *b*

Prohibits also the exportation of tobacco-pipe clay. *c*

Tobacco-pipe clay not to be exported from Great Britain
into Ireland. *d*

Prohibits the exportation of wool, wool-fells, &c.; and
also worsted-yarn, woollen-yarn, cloth, serge, bays, ker-
seys, says, frizes, druggets, cloth-serges, shalloons, or other
drapery stuffs or woollen-manufactures from Ireland, ex-
cept to Great Britain, as by list No. II. *e*

Extends the prohibition to coverlids, waddings, or other
manufactures made of wool, slightly stitched or worked toge-
ther, so as to be reduced to wool again, and to mattresses and
beds, stuffed with combed wool, or wool fit for combing. *f*

The above articles are not to be laden on board any ship
bound to foreign parts, or be laden or carried coastwise
from one part of Great Britain or Ireland to another, with-
out a licence from the commissioners or officers of the customs,
and security given to land accordingly. *g*

Navigation and Plantations.

By these acts, the following articles being the growth,
produce, or manufacture of any British Plantation in Africa,
Asia, or America, cannot be imported into or landed in Ire-
land,

a 8 Eliz. c. 8. *b* 12 Car. II. c. 32. *c* 13 & 14 Car. II. c. 18. *d* Sec.
8. *e* 9 & 10 W. III. c. 40. sect. 2. *f* 10 & 11 W. III. c. 10. *g* Geo.
I. c. 11. sect. 21. *h* Geo. II. c. 21. *i* 12 Geo. II. c. 21. sect. 9.
j Sect. 11.

land, except they are first landed in Great Britain, *viz.* sugar, tobacco, cotton-wool, indigo, ginger, fruit, or other dying wood, Speele or Jamaica wood, rice, molasses, tar, pitch, turpentine, masts, yards and bowsprits, beaver-skins and other furs, copper ore, coffee, pimento, cocoa-nuts, whale-fins, raw silk, hides and skins, pot and pearl-ashes, and gum senega. *b*

But all other goods (except hops) of the growth, product, or manufacture of the Plantations, may be imported from thence into Ireland, in British shipping, whereof the master, and three-fourths of the mariners, are British. *i*

Goods the produce of Europe, cannot be imported into British Plantations, unless shipped in Great Britain, and carried directly from thence in British-built shipping. *k*

Except salt for the fisheries. Horses and victual and linen cloth from Ireland, by 3 & 4 Ann, c. 8. and 3 Geo. I c. 21. Provisions, and implements for the fisheries, by 15 Geo III. c. 31. sect. 5. Clothing and accoutrements for the army, by 15 Geo. III. c. 45. and other articles of Irish manufacture permitted to be exported directly from thence into the British Plantations, by 18 Geo. III. c. 55. *Vide* No. II.

Salt.

Salt, of or from Ireland, not to be imported into Great Britain, except necessary provisions for the ship, or for curing fish. *l*

Hops.

Hops not to be imported into Ireland, except from Great Britain only, and of British growth. *m*

Hops of British growth, exported to Ireland, not to draw back the duty. *n*

East India Goods.

Wrought silks, Bengals, and stuffs mixed with silk, and herba muslins, and other calicoes of the manufacture of Persia, China, or East India, are not to be imported into Ireland, except from Great Britain. *o*

No

b 12 Car. II c. 18. sect. 18. 22 & 23 Car. II. c. 26. sect. 10 & 11. 7 & 8 W. III. c. 22. sect. 14 & 15. 3 & 4 Ann, c. 5 sect. 12. 3 & 4 Ann, c. 10. 8 Geo. I. c. 15. sect. 24. 8 Geo. I. c. 18. sect. 22. 4 Geo. II c. 15. 4 Geo. III. c. 15. sect. 27. 5 Geo. III. c. 37. sect. 4. *i* 4 Geo. II. c. 15. 7 Geo. III c. 2. *k* 15 Car. II. c. 7. sect. 6. 7 & 8 W. III. c. 22. sect. 2. *l* 2 & 3 Ann, c. 14. *m* 9 Ann, c. 12. sect. 27. 5 Geo. II. c. 9. 7 Geo. II. c. 19. *n* 6 Geo. I. c. 11. sect. 39. *o* 5 Geo. I. c. 11. sect. 12.

No commodity of the growth, product, or manufacture of the East Indies, and other places beyond the Cape of Good Hope, is to be imported into Ireland, except from Great Britain, in ships navigated according to law. *p*

Rum, Spirits, and Sugar, &c.

Sugars, panelles, syrups, or molasses, of the growth, product, or manufacture of any colonies in America, and rum or spirits of America (except of the growth or manufacture of the British sugar colonies there), are not to be imported into Ireland, unless shipped in Great Britain, in ships navigated according to law. *q*

Confirmed, as to sugar, by 12 Geo. II. c. 30. sect. 16. and by 4 Geo. III. c. 15. sect. 19.

Brandy, rum, or other spirits, not to be exported from Ireland in ships under 100 tons burthen. *r*

Rum, sugar, coffee, or any goods which are by law prohibited to be imported from Ireland into Great Britain, are not to be exported, or entered for exportation, from Ireland to Great Britain. *s*

Rum or spirits of the British Colonies or Plantations in America, are not to be imported into Ireland in any ship under 70 tons burthen, either from the Colonies or from Great Britain; and foreign Brandy, or other spirits, from any other place whatsoever, are not to be imported in ships under 100 tons. *t*

No part of the old subsidy to be drawn back for any sugars of the growth, produce, or manufacture of any foreign Colony or Plantation not under the dominion of his Majesty, which shall be exported from Great Britain to Ireland. *u*

Glass.

No glass of any kind or denomination, other than the manufacture of Great Britain, may be imported into Ireland. *x*

No glass of any kind may be exported from Ireland, or laden on any horse, carriage, or vessel, with intent to be so exported. *y*

Sail-cloth.

An additional duty was laid upon all canvas or sail-cloth, the manufacture of Ireland, imported into Great Britain during the continuance of a bounty granted in Ireland, by an act 19 Geo. II. upon the exportation of sail-cloth from that kingdom, viz. for sail-cloth of the value of 14*d.* per yard, and

p 7 Geo. I. c. 21. sect. 9. *q* 6 Geo. II. c. 13. sect. 4. *r* 5 Geo. III. c. 43. sect. 30, *s* 12 Geo. III. c. 55. sect. 1. *t* Sect. 5. *u* 12 Geo. III. c. 60. sect. 6. *x* 19 Geo. II. c. 12. sect. 22. *y* Sect. 24.

and upwards, 4*d.* per yard. Of 10*d.* and under 14*d.* per yard, 2*d.* z

Corn.

Corn exported from Great Britain or Ireland, to the Isle of Man, not to be allowed any bounty. a

Cambricks or Lawns.

No cambrick or lawn whatsoever to be imported from Ireland into any part of Great Britain, until the importation of cambricks and French lawns into Ireland shall be prohibited by law. b

Tobacco.

Tobacco, the growth, product, or manufacture of Ireland, not to be exported from thence to any place except Great Britain. c

Duties.

By the book of rates and subsequent acts, all goods imported into Great Britain from Ireland, unless in particular cases where Ireland is expressly excepted (*Vide* No. II.), are liable to the same duties as the like goods are chargeable with if imported from other foreign parts. d

The following articles may be imported from Ireland, but are subject to duties which are equal to a prohibition, *viz.*

The Duty.

Woollen cloths,	-	1	12	8 $\frac{1}{8}$	per yard.
——— stuffs,	- -	0	4	9	per yard.
Tallow candles,	-	1	4	1 $\frac{3}{8}$	per cwt.
Sope,	- - -	1	13	9 $\frac{6}{16}$	per cwt.

No. II.

z 23 Geo. II. c. 22. sect. 1. a 5 Geo. III. c. 30. sect. 11. b 7 Geo. III. c. 43. sect. 5. c 19 Geo. III. c. 35. sect. 2. d 12 Car. II. c. 4.

No. II.

ACTS made in ENGLAND in favour of TRADE to and from IRELAND.

Wool, Woollen, and other Manufactures.

PERMITS the importation of woollen cloths, woollen caps, andirons, and a great variety of enumerated manufactures in leather, iron, steel, &c. to be sold in this kingdom, if made and wrought in Ireland; which are prohibited to be so imported from other parts. *a*

Permits the importation of woollen and bay-yarn into Great Britain from Ireland, duty-free. *b*

And several subsequent acts permitted the exportation of raw and manufactured wool from particular ports in Ireland to particular ports in England, enumerated in the acts upon the security to land it accordingly, and other regulations prescribed by the 10 & 11 W. III, c. 10.--but, *c*

Permits wool, woollen, or bay-yarn, woollfells, shortlings, mortlings, wool-flocks, and worsted-yarn, to be exported from any port in Ireland to any port in Great Britain, under the security and regulations prescribed by 10 & 11 W. III. c. 10. for the former articles. *d*

Clothing and accoutrements, the produce of Great Britain or Ireland, for the use of his Majesty's forces abroad, paid in part out of the Irish revenue, may be exported from Ireland. *e*

Navigation and Plantations.

Ships built in Ireland, navigated with the people thereof, are deemed British, and qualified to trade to and from the British Plantations. *f*

Ships built in Ireland, and navigated with his Majesty's subjects of Ireland, are intitled to the same abatement and privileges to which importers or exporters of goods in British-built ships are intitled by the book of rates. *g*

Ships built in Ireland, and owned by his Majesty's subjects residing in any part of the British dominions in Europe, to be deemed British-built, and intitled to the like privileges and advantages in all respects, as ships built in Great Britain; and *h*

Ships

a 3 Edw. IV. c. 4. *b* 12 Geo. II. c. 21. sect. 21. *c* 1 W. & M. c. 52. sect. 6. 7 & 8 W. III. c. 28. sect. 5. 10 & 11 W. III. c. 10. *d* 26 Geo. II. c. 11. *e* 15 Geo. III. c. 45. *f* 12 Car. II. c. 18. 7 & 8 W. III. c. 22. *g* 12 Car. II. c. 18. sect. 7. 13 & 14 Car. II. c. 11. sect. 6. *h* 18 Geo. III. c. 55. sect. 9.

Ships belonging to any of his Majesty's subjects residing in Ireland, and not British-built, are to be intitled to the same privileges and advantages in all parts of his Majesty's dominions, as ships belonging to his Majesty's subjects residing in Great Britain, and not British or Irish built, are intitled to.

Permits the exportation of servants, horses, and victual from Ireland to the British Plantations. *i*

Permit the importation of linen cloth of and from Ireland, into the British Plantations. *k*

Makes it lawful to export, under certain regulations, directly from Ireland, into the British Plantations in America or the West Indies, or any British settlement on the coast of Africa. *l*

Any goods the produce or manufacture of Ireland, except wool and woollen-manufactures, cotton-manufactures ;

Hats, glass, hops, gunpowder, and coals ;

And all goods of the growth, product, or manufacture of Great Britain, legally imported from thence into Ireland, except woollen-manufactures and glass ;

And all foreign certificate goods, legally imported from Great Britain into Ireland ;

But not to extend to foreign linen painted, &c. in Ireland,

Nor to bar-iron, iron slit or rolled, plated or tined, nor any manufactured iron-wares, till a duty is imposed thereon in Ireland ;

Nor to any such articles, if a bounty or premium is allowed thereon :

And not to take place with respect to goods the manufacture of Ireland, except and until they are chargeable with duties to as great an amount as the like goods are charged with on exportation from Great Britain.

Permit the importation of all non-enumerated goods (except hops) of the growth, product, or manufacture of the British Plantations, directly from thence into Ireland. *m*

Hemp, Flax, Linen, and Cotton.

Hemp and flax, and any manufacture made thereof in Ireland, may be imported into Great Britain from thence, free of all duties, upon certificate verifying the manufacture, &c. *n*

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ALL

i 15 Car. II. c. 7. sect. 7. *k* 3 & 4 Ann. c. 8. 3 Geo. I. c. 21. sect. 1.
l 18 Geo. III. c. 55. sect. 1. *m* 4 Geo. II. c. 15. 5 Geo. II. c. 9.
 7 Geo. III. c. 2. *n* 7 & 8 W. III. c. 39. 16 Geo. II. c. 26. sect. 6.

All linen made in Ireland, and imported into Great Britain, may be again exported to any British plantation in America, without payment of any duty whatsoever. *o*

Cotton yarn, the manufacture of Ireland, may be imported into Great Britain duty free. *p*

Other Articles which are permitted to be imported into Great Britain from Ireland, or exported duty-free, viz.

Gum Senega, or gum Arabic; 30 tons may be exported annually from Great Britain to Ireland duty-free, by licence from the Treasury, to be used in the linen manufactures of that kingdom. *q*.

Raw hides of steers, cows, or any other cattle (except horses, mares, or geldings), and calve skins, or goat skins, raw or undressed, may be imported into Great Britain from Ireland, duty free. *r*

Rape seed and rape cakes, may be imported into Great Britain from Ireland, duty-free. *s*

Salted beef, pork, bacon, and butter, and cattle, the laws permitting the importation from Ireland into Great Britain, duty-free, are made perpetual. *t*

Permit the importation of tallow, hog's lard, and grease, duty-free, till the 25th March 1782, from any place. *u*

Tea.

Tea exported to Ireland as merchandize, to drawback the whole customs, subject to the regulations prescribed by 12 Geo. III. c. 60. and 16 Geo. III. c. 51. *x*

Bounties granted payable in Great Britain, for encouraging the Linen Manufactures.

Grant the same bounty on Irish linen made of hemp or flax, exported from Great Britain, as is allowed on British linen exported, viz. *y*.

For every yard 25 inches broad, and under the

value of 5d. per yard,	0	0	0 $\frac{1}{2}$
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Of the value of 5d. and under 6d. per yard,	0	0	1
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Of the value of 6d. and not exceeding 1s. 6d.			
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per yard,	0	0	1 $\frac{1}{2}$
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Grant

o 3 Geo. I. c. 21. sec. 2. *p* 18 Geo. III. c. 56. *q* 6 Geo. III. c. 46. sect. 5 *r* 9 Geo. III. c. 39. *s* 14 Geo. III. c. 86. *t* 15 Geo. III. c. 34. *u* 16 Geo. II. c. 8. *v* 7 Geo. III. c. 12. continued by Geo. III. c. 22. *w* 4 Geo. I. c. 27. *x* 17 Geo. III. c. 27. *y* 29 Geo. II. c. 15. 19 Geo. III. c. 27.

Grant an additional bounty of 5s. per hogshead upon flax seed imported into Ireland, for which a bounty is allowed in that kingdom, by acts made there in the third in the third and sixteenth years of his Majesty. *z*

Grants the following bounties on hemp, the growth of Ireland, imported from thence into Great Britain. *a*

From $\left\{ \begin{array}{l} 24 \text{ June } 1779 \\ 24 \text{ June } 1786 \\ 24 \text{ June } 1793 \end{array} \right\}$ to $\left\{ \begin{array}{l} 24 \text{ June } 1786, 81. \\ 24 \text{ June } 1793, 61. \\ 24 \text{ June } 1800, 41. \end{array} \right\}$ per Ton.

Bounties, &c. for the Encouragement of the Fisheries.

British-built ships, owned by his Majesty's subjects residing in Great Britain or Ireland, &c. catching a certain number of fish on the banks of Newfoundland, and arriving with the same at Newfoundland under the regulations prescribed in the act, are to be allowed, *b*

To the 25 vessels first arriving, 40l. each } annually, for
 100 next arriving, - 20l. each }
 100 next arriving, - 10l. each } 11 years.

British-built ships owned by his Majesty's subjects, residing in Great Britain or Ireland, proceeding from thence and killing one whale, at least, in the Gulph of Laurence, or on the coast of Labrador, Newfoundland, or in any seas to the southward of the Greenland seas and Davis's Streights, and returning within the same year to some port in England with the oil of such whales so taken, are to be allowed for five ships, *viz.* *c*

For the ship arriving

with the greatest quantity,	£. 500	} in each year, for 11 years.
with the next ditto, - - -	400	
with the next - - - -	300	
with the next - - - -	200	
with the next - - - -	100	

And the oil to be landed free of duty.

Grants the same bounties to whales so taken in the seas to the southward of the latitude of 44 degrees north. *d*

Ships fitted out from Ireland in the whale-fishery, to the Greenland seas, Davis Streights, and the adjacent seas, under the regulations prescribed, are to be allowed, on their return to some port in Great Britain, *e*

From

z 15 Geo. III. c. 45. sect. 3. 16 Geo. III. c. 41. *a* 19 Geo. III. c. 37.
b 15 Geo. III. c. 31. sect. 1. *c* Sect. 3. *d* 16 Geo. III. c. 47. *e* 15 Geo. III. c. 31. sect. 21.

From { 25 Dec. 1775 } to { 25 Dec. 1776, 40s. }
 { 25 Dec. 1776 } { 25 Dec. 1781, 30s. } per Ton.
 { 25 Dec. 1781 } { 25 Dec. 1786, 20s. }

The above-mentioned bounties for ships employed in the whale-fisheries are to be allowed, although the whole and entire property of the ship doth not belong to some of his Majesty's subjects residing in that part of his Majesty's dominions from whence the ship is cleared and fitted out. *f*

His Majesty's subjects residing in Ireland may transport, directly from thence to Newfoundland, or to any part of America where the fishery is carried on, provisions, hooks, lines, netting, or other tools or implements necessary for the fishery, being the product and manufacture of Great Britain or Ireland. *g*

Oil, blubber, or whale-fins, taken in any part of the ocean by, and imported in any ship belonging to, his Majesty's subjects of Great Britain or Ireland, to be imported duty free. *h*

Seal skins, raw and undressed, caught by the crew of any vessel belonging to, and fitted out from, Great Britain or Ireland, may be imported duty free. *i*

Tobacco.

Tobacco exported to Ireland, if less appears to be landed than shipped in Great Britain, an allowance not exceeding two *per cent.* may be made for waste during the voyage. *k*

Repeals the Acts 12 and 15 Car. II. and any other act which prohibits or restrains the setting, planting, or improving, to grow, making, or curing tobacco, either in seed, plant, or otherwise, in Ireland. *l*

No. III.

f 18 Geo. III. c. 55. sect. 8 *g* 15 Geo. III. c. 31. sect. 5. *h* Sect. 9.
i Sect. 10. *k* 6 Geo. I. c. 21. sect. 45. *l* 19 Geo. III. c. 35.

No. III.

Course of Exchange.

THE par between London and Dublin is $8\frac{2}{3}$ per cent.—100*l.* British being worth 108*l.* 6*s.* 8*d.*

During the years 1778 and 1779, the Exchange of Dublin on London has varied from 5*l.* to 7*l.* $\frac{1}{8}$ —October 27, 1779, it was at 6*l.* $\frac{1}{4}$:

This is remarkable low; and the following causes are assigned for its being so much in favour of Ireland:

1. A large importation of specie, by the loans negotiated with monied people, &c. in England, and by the late remittance to Ireland for public service.

2. The non payment of rents, which has kept within Ireland much money, that would otherwise have been remitted to absentees.

3. The non-importation agreements, and the large exports in the provision-trade, and in the linens.

Prices of Bullion.

Gold, in October 1779, was at 4*l.* per ounce in Dublin. The usual price had been from 4*l.* 1*s.* to 4*l.* 2*s.* The fall is imputed to the exchange, which sufficiently accounts for it.

Silver, in October 1779, was at 5*s.* 6*d.* per ounce. The medium price had been 5*s.* 10*d.* This is imputed to the selling more old plate, and to the manufacturing less new plate, than usual.

No. IV.

ACCORDING to an abstract of a list of the estates of absentees, published in January 1769,

The estates of those who live constantly abroad, and are seldom or never in Ireland, amount to 371,900*l.*

And the estates of those who live generally abroad, and visit Ireland occasionally, amount to 117,800*l.*

No. V.

No. V.

TWO years' average estimate of the revenue, and expence
of the Irish government, according to late experience.

Hereditary Revenue, gross—about	£. 1,200,000	
Old additional Duties—about	380,000	
New additional Duties—about	140,000	
Stamp Duties—about	4,000	
Vice-Treasurers, and Pells, ancient Fees and Salaries—about	40,000	
	<hr/>	£. 1,800,000

Deduct		
Expence of Management—about	480,000	
Drawbacks, &c.—about	3,000	
Expence attending Stamp-Duties—about	14,000	
	<hr/>	500,000

	Nett Produce	£. 1,300,000
Expences.		
Civil List—about	330,000	
Military Establishment—about	938,000	
Extraordinary Expences—about	432,000	
	<hr/>	
Total Expence	£. 1,700,000	

F I N I S.









